



ATTS NEWSLETTER

Special Election Results Edition

#124

Jan – Mar 2004

Our first ballot counting member, Max Schottler Jr. (R-530) passed away on Tuesday, May 11th, 2004. Max completed his task for the ATTS and his wife Wanda was gracious enough to contact James Bird to make sure the transfer happened. She knew how important it was to Max that this be finished for the ATTS.

MAX E. SCHOTTLER JR (AGE 67)

Max E. Schottler Jr., aged 67, passed peacefully on May 11, 2004 after a brief illness. He is survived by his wife, Wanda; brother, Dr. Jerry (Dianne) Schottler, of Excelsior, Minnesota; nieces, Jerilyn (Brian) Hooks, Susan (Bill) Hickey; nephews, Steven (Kim) Schottler, all of Minnesota; and Chris Dodge, of Muskegon. According to his wishes cremation has taken place and no services will be held. Arrangements by: Memorial Alternatives A Burial & Cremation Service 2432 Fuller NE, 363-3700.

www.memorialalternatives.com

Published in the Grand Rapids Press on 5/13/2004.

I was hit particularly hard by Max's passing; he came to me five or six years ago through the Internet asking questions about sales tax tokens. At the time I had a website that invited individuals to ask questions. I responded to Max as I did to so many others and out of that contact grew a friendship. I introduced Max to the ATTS and he joined the club just one year after I did. All too often we never say anything until people are gone but his presence and efforts for the society will be greatly missed. I too will especially miss Max and his commentary in the online group and his participation and spirited bidding in the online auctions. In Max's honor I dedicate this election results issue. I know he would want us to move onto the business of the society and continue to make it a great organization.

EDITORIAL COMMENTS

The elections are over and we look forward to the bright future of new officers and renewed enthusiasm. However, there is one piece of business that must be cleared up before we can move on. I have received two pieces of correspondence requesting/demanding some accounting for the events surrounding Marc Duvall and how the elections came about. One of these pieces was from Marc himself and the other from another member that I have done business with in the past and respect his opinions as well. While I found Marc's letter rather upsetting and his viewpoints quite jaded; I can't blame him. As I stated two newsletters ago, I certainly did not want to "inherit" this position under the circumstances by which it came about.

There are a lot of things in life that we would say or do differently if we had the opportunity to go back and revisit those events with our current knowledge. So that leaves me in a difficult position to try and mend hurt feelings and injustices. To this end I offer my apologies to Marc

for this entire sordid event. There were obviously misunderstandings, misrepresentations and considerable shortcomings with how matters were handled. I would like to think that because we are all rational adults that each of us, and the society, can move on from this point. I overlooked the efforts of Marc, Richard and Carl because I did not know the history, since that time I have learned that without their efforts there would not have been an organization for me to join in 1998. I am happy they stepped up when nobody else wanted to and took the responsibility to keep the club from wasting away. These events provided a valuable lesson for me and will dictate how I deal with other situations in the future. I am still relatively young and I don't always understand how all things in life are really supposed to work. My generation is one of microwave ovens, cell phones and e-mail; unfortunately all of this makes us impatient. Somehow our lives are actually busier with these "time saving" devices. A good lesson for life is that communication is everything and assumptions are nothing.

I have received many positive notes about our recent articles in Coin World. These included new membership requests, information requests and some past members wishing to rejoin the society. The fact that there is an enthusiasm building again, along with many potential new members keeps my desire strong to achieve high goals for the society. These articles have only begun to help push our club back into the forefront of people's minds. I even received a package from Tom Rosh in Milan, Pennsylvania who sent tax tokens from collections that he had purchased over the years as a donation to the club. So with this donation I hope we can start some new pilot program, either for young numismatists or any other suggestion that the membership might have. There was nothing particularly valuable in the shipment but the fact that he went out of his way to send this to us after reading the article speaks volumes for how important it is to keep our organization in widely distributed print.

I have received many good suggestions about our organization and what direction it should be moving in. There is plenty of time for all the ideas so please keep them coming. I have taken the liberty of satisfying one of the requests that has been made by several members. I have attached a copy of the ATTS Constitution and a membership application to this newsletter. I want to remind all of our members exactly what it is that the society does and why. I also want to urge our members to run copies of the application form and place them at local shows, coin clubs and other related events. Please fill in the bottom of the form so that you can get credit for referring new members. This would start a membership drive that will last until the end of the year. Unfortunately the only prize I can offer is an honorable mention in the newsletter.

I hope you will join me in welcoming the new members to the board as we focus on a new age of information and promotion of our niche of the hobby. I encourage the submission of questions to be answered in each newsletter, it does not matter what the question might be; about the club, specific questions about sales tax token collecting, or any other relevant subject. The questions and answers will be printed in upcoming newsletters.

On a final note I would like to make a request to current and former ATTS members to contribute historical, biographical information about the formation of the ATTS and its early years. I would like to prepare a special volume to commemorate the 35th anniversary of our society in two years. I feel urgency because we continue to lose so many important members to father time. As always anyone wishing to send articles for publication is more than welcome.

Sincerely,

Robert W. Frye (Editor) L-529



The last newsletter with the passing of Merlin Malehorn brought a number of responses and I was asked to share one in particular with everyone.

I did not know of Merlin Malehorn's passing until I read about it in the ATTS Newsletter. Very sad news. I corresponded with Merlin for probably ten years. I still have all of his letters to me. He answered lots of my questions. I reported several new finds that eventually became supplement sheets for the M&D catalog. Merlin even called me on the phone once about photographing the Missouri sales tax token purse I own. I got Merlin interested in a few foreign sales tax collectibles. Several times he sent me packages containing items that he no longer needed and thought I would like to have. What wonderful surprises those were! After I moved to Gettysburg, Pennsylvania in 1998, Merlin mentioned that he might come up sometime and visit me. I also expressed an interest in visiting him in Annandale, Virginia, around an hour and a half drive. Unfortunately, neither visit happened. In reflecting on his accomplishments, I only have to look at my personal library. At least 75% of my sales tax token section is thanks to Merlin. He edited the ATTS Newsletter, he reprinted all of the out-of-print back issues of the Newsletter, he co-authored the catalog that is now the standard reference for the field, he created over 50 supplement sheets to update the catalog, he compiled and reprinted all the articles on sales tax tokens that were published in five other hobby periodicals, he wrote three specialized sales tax token catalogs, and he even compiled a catalog of tax-related exnumia that is outside the scope of sales tax tokens. The ATTS has lost one of its foremost experts and a good friend.

I would be pleased if you would publish the above paragraph in the next Newsletter issue.

Sincerely,

Michael R. Florer R-409

ELECTION RESULTS

A special thank you goes out to James Bird and to the family of Max Schottler, Jr. for their help in finalizing our 2004 elections. These results will stand if not challenged, in writing, to the secretary/treasurer by June 30th. The new board will issue its first regular newsletter #125 (dated Apr-June, 2004) by mid July putting us back on track for the September newsletter. We received 69 ballots – one was (late) postmarked May 5th and one was unsigned, this made a total of 67 possible votes. The vote totals are as follows:

President –	John Ostendorf (1997) R-518	- 64
Secretary-Treasurer –	Carl Cochrane (1977) R-219	- 65
Editor –	Robert Frye (1998) L-521	- 53
	Marc Duvall (1989) L-426	- 14
At-Large (2 positions)		
	Jerry F. Schimmel (1971) F-3	- 45
	Tim Davenport (1977) R-232/H-9	- 44
	Britt Hall (2001) R-555	- 26
	Monte S. Dean (1986) R-500	- 16

A whopping 57% of our membership returned ballots; a hearty thank you goes out to the membership for this kind of participation.

SALES TAX TOKEN CLIPPINGS FROM THE PAST

Hopefully you have not seen these before, but if you have, I do hope you will enjoy them again.

Done any roofing lately?

FINDS TAX TOKENS GO FOR OTHER USES

Birmingham, Ala.—The Alabama revenue department is wondering what it might do to relieve the shortage of sales tax tokens in the state.

Numerous requests for additional tokens have had to go unfilled, Revenue Commissioner John C. Curry said, because no more tokens are available.

Curry said the tokens cost \$16 for \$10 worth, and the state has not ordered a new supply of the one-mill pieces.

Curry also said reports had been made of the tokens being used in applying roofing paper to buildings as they were cheaper than lead washers.

Several months ago, when the state broadcast an appeal for tokens, more than 10,000 of them were found hoarded in a soda fountain in the state capitol.

Taken from page three of Edwardsville Intelligencer, Edwardsville, IL, Monday, June 12, 1939

Wooden Money

GOOD WOODEN MONEY

TENINO, Wash. (U.P.) — Merchants of Tenino gained fame for the city in early depression days by issuing wooden scrip money. When the Washington sales tax, requiring aluminum tokens, went into effect, there was a sudden shortage of the discs. Merchants promptly issued wooden substitutes, to be redeemed as soon as regular tokens are available.

Taken from page eight of The Hammond Times, Hammond, IN, Monday, June 17, 1935

Sales Tax Token Virus?

Sales Tax Tokens

Some people specialize in collecting sales tax tokens or tax stamps. Most of the 50 states now have a sales tax and many of them issue a token or stamp as a "consumer's receipt."

For example, the state of Missouri issued an aluminum sales tax token which was $\frac{7}{8}$ inch in diameter. At the top was the word MISSOURI and across the bottom SALES TAX RECEIPT with two stars separating them. In the center is a map of the state with a large ONE inside it.

We know a man who was trying to collect a complete set of sales tax tokens from every state. He not only collected the current types, but obsolete types as well. We don't know if he ever achieved his goal — but, of course, some states don't issue a "consumer's receipt."

We also know that this collector was so eager to acquire a set of Ohio sales tax stamps that he trade a 1956 set of proof coins and a 1957 set of proof coins for a set of 12 denominations. If a collector is willing to trade \$4.20 worth of coins for a dozen bits of colored paper, he must have caught the most pleasant "virus" that is known to mankind. There would be more happy people in the world if more people caught this "virus."

Taken from page eight of the Lima News, Lima, OH, Saturday, January 23, 1960

SALES TAX TOKENS ONLINE

A feature column By Ralph Harnishfeger (1993) R-464 rharnish@lhup.edu

A number of search engines allow a computer user to look for sites related to Sales Tax Tokens. Using an engine called Google a number of interesting electronic sites become available. Several of these sites are selling tokens, books on tokens, providing book reviews or providing or asking for information.

One such site gives a "Sales Tax Token Bibliography" which starts off referencing the 1936 book by George Magee, Jr. A nice feature of this short bibliography is that estimated prices are provided for each listing. The Magee volume is estimated at \$75+, a pretty hefty price for a 24 page soft covered pamphlet 4 by 5 inches in size. This listing includes the works of DiBella, Whitt, Pfefferkorn and Schimmel, and our current (1993) standard reference by Malehorn and Davenport. The ATTS is given a plug as well although no mailing address is provided for the reader to contact us.

MSN Search produces a somewhat different group of references including Amazon.com, which is selling the Malehorn and Davenport book for well over \$100. Items are numbered in the output from MSN Search (a very nice feature). Item #10 is about Illinois Sales Tax Tokens while item #12 is a historical article (#38) found at the site www.todayis.com. This article ends with a very interesting poem contemporary to the sales tax token period.

From the mailbox, real and virtual, we have heard from member Michael Florer (R-409) who suggests those interested in the history of the Utah sales tax tokens visit the location <http://historytogo.utah.gov/token.html>. There is a nice 2-page article taken from The Salt Lake Tribune of October 23, 1994. Thanks Michael for this very worthwhile site. (The editor is getting permission to reprint this article and a few others found online so those members without the Internet can read them as well)

EBay sales of interest included tax tokens & cataloged related items. Sales were especially good the first week of May. Prices exclude postage, handling and insurance charges, which are highly variable by seller and can add substantially to the overall cost of a token.

Momence, IL cardboard tax token, IL64, R9 closed at a whopping **\$168.56**. This token had some stains and border rounding but attracted 10 bids.

Misc M2, Titone no sales tax piece rated R10 **\$92.00**

Casey IL merchant token **\$79.99**

Canton IL cardboard token, R9 **\$63.00**

Rare Indiana Token, R8, BU grade **\$56.99**

Missouri bottle cap cardboard with Counterstamp #127, R10 **\$41.00**

Oklahoma full brockage error sales tax token **\$37.00**

New Mexico full brockage error, Unc. **\$36.00**

A 1% Simplicity sales tax token, MC R3, R6 sold for the starting bid of **\$35.00**

Oakland California paper tax token **\$30.99**

New Mexico S7 White Fiber, R6 **\$27.00**

Pickneyville, IL, R7 **\$26.00** and a second for **\$16.58**

New Mexico S8 Black Fiber **\$22.49**

5 Different Arizona Sales tax tokens **\$14.00**

A token dispenser and 70 tax tokens **\$14.55**

1935 New Mexico set and 5 cent copper error **\$9.95**

86 Washington State Tax Tokens closed May 15 for \$7.50

Texas, Anti sales tax token, Franklin Spears R9 cold May 8 for \$6.00 (this token was heavily damaged)

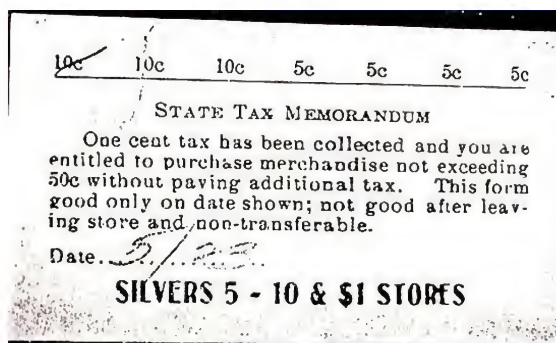
In overview, 36 of 59 lots offered on EBay between April 19 and May 3 drew no bids despite some low starting bids such as .01 and .25. Common tokens have little appeal and seldom are bid on unless in large groupings of interest to collectors looking for varieties of various types.



Not a sales tax token, but interesting anyway, was a 1932 Belgian Congo tax token (shown above) used to pay a head tax. This token has a bicycle pictured. The seller explained that a different picture was used each year because police, who enforced the head tax, couldn't read a token but could recognize the correct picture for the current tax year. True or not? hard to say but an interesting explanation anyway. This token sold April 19 for **\$21.51**

WEST VIRGINIA PUNCH CARD

By James Bird R-444 jamesbird@earthlink.net



The photo show above is shown at approximately 100% size and is a copy of a West Virginia L14C SILVERS 5-10 & \$1 STORES, listed in *United States Sales Tax Tokens and Stamps: A History and Catalog*, by Merlin K. Malehorn and Tim Davenport. It appears that the tax rate was 2% or 1 cent on 50 cents purchase. The person who used this card paid one-cent tax and only purchased a 10-cent item and left the store. The card was only good on that date and on that visit. The 10c was hand cancelled and not punch cancelled.

Ohio punch cards were good any date or time until the entire value of the card had been punched. While this particular West Virginia card was only good for that date and that visit. My mother, sister and I shared cards among us, who ever was going to these stores took the cards with them. If any of us forgot to take the cards on a visit to the stores we had to pay 3 cents for another one. Sometimes we had as many as three cards for one store. In Dayton, Ohio there was a McCory's, F.W. Woolworth, S.S. Kresge, and H.L. Green all 5 & 10's. All these stores were within a two-block area, all on the same side of the street in downtown Dayton. You could visit them all to get the best price or selection. We had punch cards for each of them and still do. No dime stores are there today. Since I do not collect West Virginia it is available for trade, I specialize in Ohio Sales Tax only.



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to hold and publish ads in future issues if space limitations prove to be an issue. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

Collector seeks many OH pairs to trade for or buy. Please contact me and I will be happy to send my want list. John Ostendorf, 108 Myrtle Ave., Waxahachie, TX 75165 or e-mail johnoste@hpnc.com

Ohio Tax Stamps Wanted: Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243 & S245, Have Civil war tokens or a confederate stamp? Columbian World Fair Items? E-mail jamesbird@earthlink.net or contact the editor to be put in touch via regular mail.

Louisville, KY L3 & L4 pair AU/UNC \$5.00 per pair and **Grand Rapids, Michigan L1A, L1B & L1C** set UNC \$6.00 per set of three. Send to Robert Frye, P.O. Box 14514, Lenexa, KS 66285 or e-mail r.w.frye@worldnet.att.net

Sales Tax Tokens Online: I would like to remind everyone that I still have thousands of sales tax tokens available on my website: www.geocities.com/whistlestopstudio check it out. I also have a copy of my want-list posted at the same site. Tom Holifield

WANTED: Copies of old newspaper articles concerning tax tokens or the early days of sales tax in general. If you can offer any please contact me at e-mail halls1@flash.net or mail to Britt Hall, 201 Windsor, Forney, TX 75126-4011

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

Looking to buy Illinois Provisionals and transportation tokens. Please e-mail list to Les McCalip at Les_McCalip@hotmail.com

E-MAIL NEWSLETTER INFO



It has started, the electronic newsletter's inaugural issue. The best reasons to get the electronic newsletter is that you get it first and in **COLOR!!!** Eight members have already read their newsletter while everyone else was waiting for theirs to be delivered by the post office. If you want to be the first to receive your newsletter and be able to print/reprint all or parts of it as you see fit, then add yourself to our e-mail list. Just send your request to the editor or the secretary/treasurer, you will receive your issues via e-mail just as soon as they are ready. Remember your participation helps keep the club from having to raise dues. Those who still wish to get their issue via regular mail, never fear; nothing will happen to the standard issue.

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The societies officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitter or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are currently \$8.00 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 for addresses in Canada) for life membership. The membership calendar year begins in January.

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Asheville, NC 28803
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BOARD MEMBERS

These positions are not currently ratified board positions per the constitution

At-Large Position #1

Jerry Schimmel F-3/H-7
PO Box 40888
San Francisco, CA 94140

At-Large Position #2

Tim Davenport L-232/H-9
5010 NW Shasta
Corvallis, OR 97330

SOCIETY OFFERINGS

Just as a reminder we do have copies of the supplement pages for the United States Sales Tax Tokens and Stamps: A History and Catalog, by Merlin K. Malehorn and Tim Davenport. There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$12.00 ppd, just the black and white for \$9.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact Carl Cochrane, Secretary/Treasurer.



FINANCIAL REPORT

DECEMBER 1, 2003 - FEBRUARY 29, 2004

Balance 12/1/03	\$ 479.76	Income (1/1-1/31)	
		Dues & Donations	48.00
Expenses (12/1-12/31)		Balance 1/31/04	\$ 546.82
Postage, supplies	3.14		
Income (12/1-12/31)		Expenses (2/1-2/29)	
Dues	24.00	Postage & supplies	16.91
Balance 12/31/03	\$ 500.62	Income (2/1-2/28)	
		Dues & Donations	15.00
Expenses (1/1-1/31)		Balance 2/29/04	\$ 544.91
Postage	1.80		

The balance for February covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made.

Some members have expressed their concern about the financial ability of the club to finish the year. For clarification purposes I requested Carl to give me a full accounting of all of the ATTS monies. **The account listed above is only the ATTS checking account**, this is the only account that will appear in each quarterly newsletter. In addition to that account we do have two other accounts. We have \$1420 in a savings account that comes from life memberships paid in, we also have an account with just a little under \$2000 that was set up some time ago for a directory. Although it has not been made clear to me what the "directory" is exactly. So please rest assured that we are solvent to finish the year and continue business. However donations are gladly accepted and may help to keep the club from having to dip into the savings account.

DONATIONS: Donations this year are \$7. Thanks to Terry Capps for his donation. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT

December 1, 2003— February 29, 2004

NEW MEMBERS: Peter Lanza, Ray C
Parker, Thomas Phelan, Leo Schiltz

REINSTATEMENTS:

DROPS: James Holtel

MEMBERSHIP (February 29) **115**



ATTS NEWSLETTER

Apr - June 2004

Volume 34, Issue 2

#125

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The first thing you will notice about this newsletter is a little different format. I hope you will find the table of contents useful when needing to refer back to past issues. I have also begun to list the Volume and issue number to help show more visually how many years the ATTS has been around to help the hobby community.

EDITORIAL

There has been much debate on the subject of Sales Tax Tokens and their place in history as legal tender or just simply token money. In fact in ***Numismatic News*** recently there has been debate back and forth in the “letters to the editor” that the US Mint produced 5 mill pieces (1/2 cent pieces). The letters did not mention the sales tax token, but I am assuming that this was because they were not minted by the U.S. Mint for the Treasury Department. In this same category are U.S. Merchant tokens and Civil War Tokens that circulated freely as us coinage to make up for small change shortages during certain times in our countries history.

So you can see that the debate starts with whether to call these pieces tokens or coins. The sales tax pieces are classified by name as a token, but I believe that these little sales tax pieces are actually much more than that. The legality of local or state issued money has long been a hot topic and was a very hot indeed when these pieces were issued seventy some years ago.

If we go in search of a term to describe sales tax pieces we need to start with numismatics – the collection and study of money. The root is numia - having to do with money. By combining the word exo – outside of and numia you get the relatively recently created term exonomia. Tokens and medals fall outside the definition for legal tender or money and are referred to as exonomia. We all know that Sales Tax tokens are categorized as exonomia but I propose that they were more than mere tokens, but still fall short of legal tender (although I argue that point too).

Again we begin with the root word numia, but this time we combine it with another term. This term is quasi as defined by *Webster's Dictionary* – “As if; as though; as it were; in a manner sense or degree; having some resemblance to; qualified; -- used as an adjective, or a prefix with a noun or an adjective...” I wish to introduce a new term to the hobby just for items such as sales tax pieces. To that end the study of QUASINUMIA would be the study of near money, in other words, having some resemblance or sense of money. This definition is for any item that could be gathered and turned in for: *cash, moolah, green backs, legal tender, coin, silver...* this means one thing – they were cash/legal tender equivalents.

The above definition does not fit “good-for” tokens or a merchant tokens that were only good at a certain store or for a certain product, because you could not generally exchange them and walk out with cash. In the case of Civil War Tokens they were accepted as cents for a period of time but my assumption is that eventually they were worthless after the supply of U.S. Mint small coinage became consistent enough. The sales tax piece was readily accepted for a stated value in U.S. coin when presented within the state of issue. Theoretically all merchants accepted them and they were also accepted by banks that redeemed them through the state auditor's office. To add fuel to the fire of truth, each token had to be paid for with cash/legal tender to “monetize” them into the system, just as the Federal Reserve has to “monetize” U.S. Treasury Department coinage for it to be legal tender. So I stand by my opinion that these pieces are much more than just mere tokens and should be classified as near money. Based on the aforementioned reasons I can't figure out why sales tax pieces were ever given the term token to begin with.

The fact is, many token collectors don't consider sales tax pieces to be collectible at all; in fact they call them nuisance tokens. I won't mention names but I first heard this opinion several years ago when I started collecting and asking questions. A prominent person within the token collecting community asked me why I would want to "waste" my time with such common, cheap, nuisance tokens. I replied quite simply "because I like them". The reality is that these tokens have just as prominent a place in our countries history as any other important token issue. They served an important function in our daily society just as Civil War Tokens and Ration tokens did.

Watching sales over the Internet, mail bid sales and my own personal dealings for the last six years I have found that sales tax pieces are in some cases quite valuable. Many of the higher rarity pieces will sell well into the \$100 range. I have even seen one or two pieces break the \$200 plateau for a single token. So if these are nuisance tokens or not collectible then why are their selling prices as high or even higher than some other types of tokens? Our state issued sales tax tokens are coming up on their 70th anniversary next year. Our society is coming up on our 35th year, so it is time to promote our hobby, write article and letters to other publications and your own newsletter and share your feelings about how these tokens should be considered something special and unique.

RESEARCH OPPORTUNITIES

I would encourage everyone to do research in his or her locality on sales tax and its collection to see what information may have never been brought to light before. I would like to find one person from each state in the ATTS to contribute information about that states involvement in sales tax collection during the 1910's through 1930's. These findings would be published in upcoming newsletters so that everyone would have exposure and information about each state and how it may have handled these issues.

MEMBERSHIP DRIVE & SOCIETY HISTORY

Don't forget the membership drive contest, we will announce the results in our 35th anniversary issue #1. I am still seeking current and former ATTS members to contribute historical, biographical information about the formation of the ATTS and its early years. I would like to assemble some material for a limited edition volume to commemorate the 35th anniversary of our society. We can't afford to loose our organizational information to the passage of time.

SUBMITTING ARTICLES FOR THE NEWSLETTER

As always anyone wishing to send articles for publication should e-mail them or postal mail them to the editor or any club officer. I also continue to encourage the submission of questions to be answered in each newsletter, or any story from a customer/friend/relative.

The board will be working hard in the coming months to rework the ATTS Constitution, issue membership cards and plan a national meeting for the Spring 2005 ANA show in Kansas City – April 8-10th, 2005. We should have some resolutions to these issues in the next newsletter #126 in September.

Sincerely,

Robert W. Frye (Editor) L-529



A LETTER FROM THE NEW PRESIDENT

Dear fellow sales tax token collectors,

Thank you for electing me as the president of the ATTS. I was really impressed with the turnout we had for the elections. Hopefully this indicates that we have some interest in the vitality of the ATTS and that we can move forward, together, to ensure its survival.

The ATTS will be whatever its members make of it. It can be great or it can become stagnant and die. As past President Johnson stated, “this isn’t TV folks, you can’t just sit back and watch”. If 10% of the membership does 90% of the work, that 10% will get burned out. We all have the ability to contribute. If each of us wrote just one article per year, just think of what our newsletter would look like! Not ready to write an article? How about an ad in the newsletter or a letter to the editor? Again, collectively we will make the ATTS better or it will die.

As you may have noticed, my number one goal is the survival of the ATTS. In my mind, the backbone of our organization is our newsletter. Bob Frye is doing a fantastic job of producing a professional and timely newsletter, but he cannot do it alone. We the membership must support him.

I want to thank all the former officers for their years of service and dedication to the ATTS. This organization would probably already be dead if not for the efforts of Richard Johnson, Carl Cochrane, and Marc Duvall. Carl has been reelected as the Secretary and Treasurer, a job he has done well for years. I hope Richard and Marc will continue to contribute to the organization.

The ATTS now has two board members who should be familiar names to everyone, Tim Davenport and Jerry Schimmel. (Please consider them officially appointed). Both have authored books in our field and are well-respected experts on sales tax tokens. We are blessed to have them in service to the organization and I look forward to their input.

I believe the best thing I can do, as president is to help other STT collectors enjoy our segment of the hobby. Please feel free to contact me at any time if you have a question, concern or comment. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page: <http://groups.yahoo.com/group/salestaxtokens/>

Thank you again for your votes. Let’s make this organization great!

John

FULL BROCKAGE ERRORS DISCOVERED

By John Ostendorf R-518 & additional commentary by Robert Frye L-521

Although I am not an error collector, this sales tax token caught my eye. It is a full brockage of an Oklahoma S4 or S5. While errors are fairly common in sales tax tokens, due mostly to lack of quality control and the number of tokens issued in a short period of time, I had never seen a full brockage sales tax token.

As defined by PCGS a brockage is a Mint error, an early capped die impression where a sharp incused image has been left on the next coin fed into the coining chamber. Most brockages are partial; full brockages are rare and the most desirable form of the error. So, in layman's terms a full brockage occurs when a fully struck coin or token fails to eject from the die chamber, a fresh planchet enters the chamber, and is then struck. The fresh planchet will receive a blow from one of the dies and receive an inverted impression from the coin or token that was stuck to the other die. Any raised portions of the token are incuse on the second coin struck.

In this case, my token received a blow from the obverse die of S4 or S5 and has the inverted impression from the already struck S4 or S5. As stated before, I am not an error collector, so if this explanation is not entirely accurate, I welcome a more precise explanation. This is a really neat error and is perfectly centered. I have seen full brockage errors of Civil War Tokens, but I suspect they may have been struck to order, for contemporary collectors. I think it can be safely said that no sales tax token was struck to order for a contemporary collector! (Humor intended)

To add to John's article I too have been able to obtain a full brockage error of a New Mexico S1 Sales Tax Token and in the meantime John has also acquired a New Mexico S1A full brockage. Another interesting fact to remember is that a brockage coin shows the same design on both the obverse and reverse. This occurs because the coin is struck by the positive side of the coin that failed to eject and the negative side of the coining die. As you can see from the photos below, each of our New Mexico tokens together make for an obverse and reverse full brockage of a NM S1. I thought this was quite interesting.

As John said there are dozens of error tokens to be found. The most common ones would be clipped planchets, off-center strikes, in the case of plastics - incomplete extrusions, punching errors and finally brockage errors. If you have an unusual error please share it with me and I will be happy to do a follow-up article.



Oklahoma S4 or S5



New Mexico S1A (obv)



New Mexico S1 (rev)

SALES TAX TOKENS ONLINE

A regular feature column By Ralph Harnishfeger R-222

A number of online search engines allow a user to research sites related to Sales Tax Tokens. Using a search engine called Google a number of interesting electronic sites are available. These sites sell tokens and books on tokens, some also provide book reviews and give or ask for information. EBay sales since the last article was somewhat limited. Prices given below exclude postage, handling and insurance, those charges are highly variable and can add substantially to the overall cost of a token.

William F. Dunham 1919 token, Misc R1, R-7 - June 7th - \$66.00
Centralia Washington WA L8, R-6 - May 26th - \$65.99 opening bid was \$9.99
1% Simplicity Tax Token, MCR3, R-6 failed to bring the opening bid of \$29 - July 5th.
Alabama fiber tax token, described as rare dark blue failed to find a bid at \$24.99
El Paso, IL provisional - \$23.05 - May 23rd
Tenino Washington wooden token, described as "unusual variety" \$10.76 - June 7th.
3 different Washington tax tokens, 2 from Spokane - \$10.01 - July 5th.
2 of 11 identical lots stated as 20 rare Missouri sales tax receipt token cardboard sold May 22nd for \$9.99
Jackson County, IL provisional L45, R-5 - \$7.17 - May 26
Louisville, KY Artic Ice Co. - \$6.50 - May 30th
W.C.M.A. Illinois token - \$5.99 - May 23rd
Oklahoma tax token for old age pensions attracted 5 bidders - \$3.76 - May 30th
Louisiana public welfare tax token, called "vintage" by the seller - \$3.00 - May 30th
Arcola, IL provisionals - \$2.95 and \$1.99 in separate auctions
Oklahoma consumer tax token -\$1.00

A snapshot, so to speak, of how tax token sales are doing in general: A search on June 4, 2004 brought 76 listed auction lots, some of which were not tax tokens. A total of 50 of 69 lots offered on EBay between May 21 and June 4 drew no bids despite some starting bids as low as .01. Common tokens have little appeal and seldom are bid on unless in large groupings of interest to collectors looking for varieties of various types.

BLAST FROM THE PAST

Looking back through my files I found a printout of sales on EBay from February 27, 2001. On that date 123 lots had recently closed. Below are some of those prices realized.

Arcola, IL full roll - \$51.00 with 15 bids.
Paris, IL R-2 full roll - \$41.00
La Moille, IL L53cs5, R-9 - \$38.00 with 5 bids.
Pickneyville, IL L79A, R-9 - \$36.66
Pickneyville, IL L74A, R-9 - \$28.50
Virginia IL L102 R-7 - \$15.50
Carbondale, IL full roll -\$26.29 with 11 bids.
Toulon, IL R-2 full roll - \$20.49
Tory 3% Sales Tax Token Canada Funny Money - \$21.50 with 21 bids
Effingham, IL R-2 full roll - \$18.49
Mattoon, IL L59B, R-4 - \$13.00
St. Anne, IL L96 R-2 - \$9.50
Pickneyville L74C R-7, L74B R-3 & L79B R-3 each brought \$8.50 in separate lots.

Someone was disposing of considerable numbers of Illinois tokens in early 2001, there was substantial variety in provisional's being offered in both singles and rolls.

SALES TAX TOKEN STORIES

Shared By Britt Hall R-555

In my eBay auctions I post some information about Tax Tokens and solicit for stories about tax tokens. Although responses haven't been too many here is one of the cutest I have received.

"I was born in 1953 in Seattle. My mother and father had established their own business 12 years before me, ... - A cash register sales and service. When my dad did repair work on the registers he would find these tokens and give them to me for play money and to go with my stash that my mom had given me. I was also Dad's big helper, which meant I would make sure his parking meter would never run out while he was indoors attending to a service call. So never thinking twice about it and since the tokens were the same size as my Dad's nickels, I would use my share of tokens to help pay his meter. And yes, the silver ones fit perfect and were accepted and if memory serves me right we got 15 minutes for every token. Remember, I wasn't thinking of fraud or misuse of the coin. I was just a little girl helping her Dad". Hope you enjoyed the story.

Linda

OHIO SALES TAX STAMP DISCOVERIES

By James Bird R-539

In **United States Sales Tax Tokens and Stamps: A History and Catalog** by M.K. Malehorn and T. Davenport, there is a listing for an **Ohio S212** 6 cent, control letter E as reported but unconfirmed. I have confirmed its existence and would like to add some additional information as well. It is on blue paper with no map watermark, I have an entire one as well as a consumer's half. The regular 6-cent **S213** is a green or gray paper and have an Ohio map along with control letters A to E, I have examples of these also.

There is also a listing for **S225**, a 6-cent stamp with control Letters A to E with a midsize Ohio watermark, and I have not found any with this watermark. I do however have 6 cent stamps with control letters A, B, & C, with a watermark Ohio Map. I need control letters D & E yet. Does anyone have this 6-cent with a Midsize Ohio watermark?

The **S226** 9 cent, turquoise green with a midsize Ohio watermark on the same paper as 1 cent, 2 cent, & 3 cent was reported but unconfirmed. I now have the 1, 2, & 3 cent on green paper, some lighter than others. I also have one on bluish paper. The **S226** 9 cents is listed on green paper with control letter A. I have this 9-cent on a lighter blue paper, with a midsize Ohio watermark, both as an entire stamp as well as just the consumer's half.

The listed **S227** has an Ohio Map watermark. I have this 9-cent with the control letters A & B, but I am still in search of C, D, and E. I would not recommend trying to collect by the control letters unless you have plenty of sources, just stick to collecting the 261 different "S" numbers. There are a thousand or more varieties. In summation I am confirming that the **S212** & **S226** do exist. Does anyone else have one or both of these? Please send responses to this article to James Bird in care of the editor.

ILLINOIS SALES TAX TOKENS - HISTORY REVISITED

Taken from the Illinois Department of Revenue website:

<http://www.revenue.state.il.us/publications/AnnualReport/1997/salespg1.htm>

From July to October 1935, the department issued approximately 35 to 40 million 1½ mill tokens in lots of 40 tokens for 6 cents. A 1½ mill token was the equivalent of the 3 percent sales tax, in effect at the time, on a 5-cent sale. Since a lot of merchandise sold for 5 cents in 1935 and customers did not want to pay a full penny in sales tax on such small amounts, the sales tax law was changed in response to retailers' requests. Retailers were not required to purchase or accept tokens, but it was believed that their use would help to reflect true tax liability in the prices on small sales.

All of the tokens for use in Illinois were made of aluminum (some cardboard or paper tokens were reportedly used in Missouri) and were round in shape. After the tokens were issued, the federal government objected. A telegram dated August 7, 1935, from T. J. Collidge, acting secretary of the treasury at Washington, D.C., to K. L. Ames, Jr., director of finance at Springfield, Illinois, stated: "... the treasury experts ... have arrived at the conclusion that it would be unlawful for any agency other than the Federal government to issue pieces or tokens to make change in connection with sales taxes." To meet the federal objection and lessen the danger of tokens being confused with currency, the department changed the form of the token from round to square with rounded edges. At the same time, the federal government was asked to mint coins in denominations of one-half cent and 1 mill.

Tokens were used mostly in the southern part of Illinois, but they soon became unpopular. The Illinois Chamber of Commerce in a statement issued October 25, 1935, stated that the tokens "... are not being accepted universally..." by merchants and are becoming a "nuisance." The Illinois Chamber of Commerce went on to state "A group of stores has resisted the use of tokens for the basic reason that it irritates the customer and seriously affects consumer-merchant relationship." After about a year, token use practically ceased. However, only about one-third of the almost 40 million tokens issued were ever presented for redemption. This required the state government; in its accounting, to show a debit for unredeemed tokens. As the years passed with few or no tokens being presented for redemption, the law was amended to provide that tokens could no longer be redeemed after June 30, 1947. It is estimated that approximately 25 million tokens remain outstanding. Many may be in the hands of collectors, but possibly large quantities have been destroyed or have just disappeared.

CALIFORNIA PATTERN TOKEN DISCOVERY

By Jerry Schimmel H-3

Jerry Schimmel sent me an article that I believe was originally printed in 1972 in a copy of the *ATTS Newsletter*. This article was titled "California's 'Almost' Token". I will recap the article in the next few paragraphs and then will present the new discovery information as it was supplied to me.



The token illustrated above never existed. The drawing is a conception of a token, which was planned for use in California and designed by a committee of merchants with the approval of the California State Board of Equalization (tax agency). California's sales tax laws went into effect on August 1, 1933, and on September 20th the merchants came up with five specifications for a sales tax token. The specifications, according to the San Francisco Chronicle, were as follows:

- 1 There could be no use of the name or seal of the state*
- 2 The tax token would be octagonal*
- 3 The metal would be aluminum*
- 4 The size would be "between 5c & 25c coins"*
- 5 Obverse legend: "Good for tax on a five cent purchase"*
Reverse Legend: "Not redeemable in cash or trade"

Although the state token idea was dropped about two weeks later, the Board of Equalization had given an o.k. For merchants to issue their own "house money." Three California firms are known to have done so: Leighton Dairy Lunches; White log Taverns; and Warboy's Drug Company of California. For further information on California private issues, refer to Emil Di Bella's checklist and George W. Magee Jr.'s "Specialized Catalogue of U.S. Sales Tax Tokens".

Along with the article Jerry also sent a short letter detailing that a collector named Don Barsi of Fremont, California had found a token that he believed was the missing California pattern. According to Don Barsi he found the token in California. As you can see from the scans shown below the token is very similar to that which was presented in the original article from 1972.

While Jerry did not share any information about the size or the composition of the metal it does seem that this token matches what was proposed in September 1933 by the California merchants. The condition of the token does suggest that it is made of a metal that has corroded. It looks as if it has spent some time in circulation or being miss-treated. The

arrangement of the legends does differ from the original sketch but the legends still remain worded the same. Keep your eyes peeled in those dealer "junk" boxes; you never know what might turn up. Many times the pattern pieces such as this one do not have any distinguishing marks to identify them as pattern pieces. The key word is tax or sales tax, who knows what you might find. Any additional information about this piece or anyone who can add to the article is urged to reply to the editor and additional information will be made available as it comes to light. The token shown below has been enlarged to show the detail more clearly.



Obverse: GOOD FOR TAX / ON A / 5c / PURCHASE



Reverse: NOT REDEEMABLE / IN / CASH / OR TRADE



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to hold and publish ads in future issues if space limitations prove to be an issue. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$12.00 ppd, just the black and white for \$9.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact Carl Cochrane, Secretary/Treasurer.

Casino Chips Wanted: Anywhere, any amount, any denomination. Please contact me. Pete Volberg 516-933-7736 or e-mail qualpete@aol.com

Collector needs IL Metal Provisionals to complete collection – Moline (L62A, L63Ac, L63Bb, L63Bc) and Rock Island (L88Ab, L88Ba, L88Db). Also need most IL paper issues, indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704

Collector seeks many OH pairs to trade for or buy. Please contact me and I will be happy to send my want list. John Ostendorf, 108 Myrtle Ave., Waxahachie, TX 75165 or e-mail johnoste@hpnc.com

Ohio Tax Stamps Wanted: Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243 & S245, Have Civil war tokens or a confederate stamp? Columbian World Fair Items? E-mail jamesbird@earthlink.net or contact the editor to be put in touch via regular mail.

Louisville, KY L3 & L4 pair AU/UNC \$5.00 per pair and **Grand Rapids, Michigan** L1A, L1B & L1C set UNC \$6.00 per set of three. Send to Robert Frye, P.O. Box 14514, Lenexa, KS 66285 or e-mail r.w.frye@worldnet.att.net

Sales Tax Tokens Online: I would like to remind everyone that I still have thousands of sales tax tokens available on my website: www.geocities.com/whistlestopstudio check it out. I also have a copy of my want-list posted at the same site. Tom Holifield

WANTED: Copies of old newspaper articles concerning tax tokens or the early days of sales tax in general. If you can offer any please contact me at e-mail halls1@flash.net or mail to Britt Hall, 201 Windsor, Forney, TX 75126-4011

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

Looking to buy Illinois Provisionals and transportation tokens. Please e-mail list to Les McCalip at Les_McCalip@hotmail.com

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The societies officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitter or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are currently \$8.00 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 for addresses in Canada) for life membership. The membership calendar year begins in January.

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BOARD MEMBERS

These positions are not currently ratified board positions per the constitution

At-Large Position #1

Jerry Schimmel F-3/H-7
PO Box 40888
San Francisco, CA 94140

At-Large Position #2

Tim Davenport L-232/H-9
5010 NW Shasta
Corvallis, OR 97330

E-NEWSLETTER INFO

We have had the inaugural issue of the electronic newsletter. There were a few small problems but generally it was a success. If you wish to be added to the e-mail list just send an e-mail to any of the club officers listed above and you will be added. Once we receive your e-mail address you will **NOT** receive another printed copy via standard mail. Remember this helps the club to defray some of the costs of postage and reproduction. This will also give you the newsletter faster and you can print any part of it at anytime.

MISSING MEMBER

As Marc Duvall had asked about some time ago we are still missing Tim White L-392 Last Known Address Rocky Face, Georgia. He has been dropped from the mailing until we can substantiate his whereabouts. If anyone might know please let Carl know.



FINANCIAL REPORT

MARCH 1, 2004-MAY 31, 2004

Balance 3/1/04	\$ 544.91	Income (4/1-4/30)	
		Dues & Donations	111.70
Expenses (3/1-3/31)		Balance 4/30/04	\$ 373.32
Postage & copies	2.68		
Newsletter	122.68		
Income (3/1-3/31)		Expenses (5/1-5/31)	
Dues & Donations	16.00	Postage & copies	5.64
Balance 3/31/04	\$ 435.37	Income (5/1-5/31)	
		Dues & Donations	17.00
Expenses (4/1-4/30)		Balance 5/31/04	\$ 384.68
Postage	3.09		
Newsletter	170.66		

The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Before the end of the year I am sure that we will need to take some money out of our savings. This will not present a problem, we can do that without hurting the society.

DONATIONS: Donations this year are \$111.70 Thanks to James Bird, Gerald Fisher and William Gsell for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT

March 1, 2004— May 31, 2004

NEW MEMBERS: Billy Gribble, Les
McCalip, T. Preston Peter

REINSTATEMENTS: Sam K. Payne

DROPS: Merlin K. Malehorn, Max Schottler

MEMBERSHIP (May 31) 117



ATTS NEWSLETTER

July - Sept 2004

Volume 34, Issue 3

#126

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Special Supplement – Membership Roster

EDITORIAL COMMENTS

There has been much going on behind the scenes recently with the ATTS. This newsletter is packed with information so I will keep my editorial short. It's not really an editorial, its more of a life observation.

I recently had another opportunity to sample the pleasures of finding and moving into a new place of residence. For the first time in several years I have most of my belongings in one place. This has been both a blessing and a curse. I have stumbled across many items that I thought were long since gone. I have also discovered many wonders... I wonder why I kept that, I wonder what I did with that and I wonder if I will ever get it all unpacked.

Along with the wonders I was given the opportunity to sample the pleasures of a new computer purchase after my older one decided to self-destruct just a few days before the last newsletter. It's been amazing to shop for and see the new technology and all that it can do. I would like to point out that I do have a new e-mail address to pass along, please make a note of it and it has been corrected on the last page of the newsletter as well. rfrye1@kc.rr.com

My generation didn't quite grow up with them but we certainly had to learn to use them shortly after entering the work force, I still have not figured out if that was a benefit or a negative. I am still not sure if the computer actually saves time or if it causes us to loose more time. I never worried about e-mail or watching for online auctions 10 years ago. However I must say that I probably would never own as many sales tax tokens as I own now if it were not for the Internet.

MEMBERSHIP CARDS

Carl arranged so that everyone should have a membership card included in this newsletter. This card will tell you how long your membership is good thru. Never fear, those of you who received the Newsletter via e-mail, you will be getting your membership cards via regular mail in the coming week. If your membership expires at the end of 2004 you will be issued a new membership card after you pay your dues. We will have more reminders later.

APRIL 2005 ANA SHOW – KANSAS CITY

Through the Internet and the ATTS Newsletter I am happy to announce that we have had nearly 10 people tentatively commit to an ATTS national meeting in Kansas City in April 8-10, 2005. It appears as if we will have most of the board members present too. I am currently working with the ANA to find out what accommodations and benefits will await the attendees. I will keep the membership updated as the time nears. As a board member for the local host club and chairman of one of the committees for the spring ANA National Money Show I am in a unique position to help coordinate this event for the ATTS.

SALES TAX TOKEN DONATIONS

I have mentioned the donation of sales tax tokens from a coin dealer in a past newsletter. I wanted to continue that path of discussion and let the other members know that one of our newest members from Canada has graciously donated several items of Canadian decent to the club. I have also received a sizable donation from Jerry Schimmell. As yet the board has not made a determination how to fairly distribute these as our membership is too large to give one to each active member. We are looking into different solutions such as: membership give-away, contest prizes, or perhaps an ATTS mail-bid sale with the proceeds going to the ATTS bank account to help bolster our financial situation. In any event we will resolve these matters soon.

MEMBERSHIP ROSTER

Many of you have asked about the membership roster that in the past was published every June. After some discussion it was decided that we would publish the name, e-mail address (if supplied) and city of each member in good standing. You have that supplement in this issue and it will be re-issued each June from this point forward. You can then determine if there is another member you then wish to make contact with. You may do so by writing to that member in care of Carl Cochrane. This will help insure some level of privacy. Thank you for your consideration and your ideas, we hope this will work well. If you wish to have information added, taken out or revised please make your corrections known to the ATTS Secretary.

THE ATTS ONLINE

I have had some discussion with Tim Davenport and it looks like we may be working toward some online presence. I had purchased a web address quite some time ago. www.taxtoken.org It is online currently with just some basics and we hope to add more as time and Tim become available. The site features almost a full catalog except for Ohio, Miscellaneous and patterns. There is an ATTS membership application and a link to the Yahoo online discussion group. There are photos of tokens and some "how-to" information on plastic tokens. There is a rarity scale also provided as well as an estimated value guide. None of this currently has anyone else's input except for my own observations of 100's of thousands of tokens and thousands of token transactions by me personally.

If members of the club who do not have Internet access would like to see some of the site published in the newsletter please let me know and I will be happy to accommodate. I would like this to be the virtual home for the ATTS. At this time I am paying for the web-site registration and hosting fees out of my own pocket as a donation to the ATTS. I don't know how long I will do this but It has already been paid up for the next 10 months and I don't have a problem to continue at least for the near future. Portions of the ATTS newsletters should also begin to be published online, probably a year behind their issue to the membership. Of course to get the entire newsletter you will have to be a member of the ATTS. It is not my intention to replace the printed newsletter; the Internet is simply an extension of that service. I will keep the club informed as additional developments occur.

ADVERTISING IN THE ATTS NEWSLETTER

We are considering adding advertising to the ATTS Newsletter as a way to increase club revenues and keep our membership dues at their current level. Feel free to write the editor with any comments that you might have on this subject. There may be consequences that we may have not thought about. The board wants to make an informed decision prior to rendering final judgment. As we all know change does not come easily or without a price.

RESEARCH OPPORTUNITIES

I would encourage everyone to do research in his or her locality on sales tax and its collection to see what information may have never been brought to light before. I would like to find one person from each state in the ATTS to contribute information about that states involvement in sales tax collection during the 1910's through 1930's. These findings would be published in upcoming newsletters so that everyone would have exposure and information about each state and how it may have handled these issues.

MEMBERSHIP DRIVE & SOCIETY HISTORY

Don't forget the membership drive contest, we will announce the results in our 35th anniversary issue #1. It looks like we may actually have some prizes for the top recruiters.

SUBMITTING ARTICLES FOR THE NEWSLETTER

As always anyone wishing to send articles for publication should e-mail them or postal mail them to the editor or any club officer. I also continue to encourage the submission of questions to be answered in each newsletter, or any story from a customer/friend/relative. All correspondence is answered and will make our Newsletter better for all members.

I am also still seeking current and former ATTS members to contribute historical, biographical information about the formation of the ATTS and its early years. I would like to assemble some material for a limited edition volume to commemorate the 35th anniversary of our society. We can't afford to loose our organizational information to the passage of time. **Please send in your stories or history as yet there does not seem to be much I can write about. Take the time to support your club and its heritage.**

THE PROJECT REGISTRY

We are introducing what should become a new regular column titled ***The Project Registry***. This column will be authored by Britt Hall R-555. The purpose of which is to provide a central location to learn about the various research projects members are working on. It will also provide a service to help advertise those projects to others in the Society that may be able to provide information or help on the project. The Project Registry column will appear in each newsletter as information becomes available. It will list a short description of the project and contact information for the project manager/owner.

This information will also be available in the future on the Internet. The Internet information will allow members to keep current with projects from past columns. It will also detail any preliminary findings, hypothesis and expected completion dates.

To register your project; send a short project description, what type of information you are trying to find or need assistance with, and your contact information. If your project requires a more detailed description please feel free to send me any files (or hard copies) you would like to have published. Send all correspondence or questions to:

Britt Hall, 201 Windsor, Forney, TX 75126-4011 or e-mail - halls1@flash.net

On a final note I want to personally thank all those members who have made a donation to the club this year especially. Our membership roster continues to grow and our donations this year have been phenomenal. It is my hope that with some management we can avoid dipping into the savings account and survive on what is in our regular account once we make it through this year. After dues start to come in for the coming year we should be able to recover. This along with a potential mail bid sale with the proceeds to benefit the club and perhaps some advertising revenues could really make the financial picture much brighter.

I want to make one final plea for information about the early years of the ATTS. I think a historical accounting of the society is a very important step in our growth. Please submit any article or remembrance that you might have. I look forward to hearing from members I have yet to hear from.

Sincerely,

Robert W. Frye (Editor) L-529



THE ATTS CONSTITUTION

The proper procedure to amend the constitution is as follows: Article X, Section 2, "Any member of the Board may propose an amendment to the Constitution." Thus the purpose of this article is to familiarize the membership with the purpose of the upcoming constitution change proposal. Once the new proposals have been formally written they will be issued in an upcoming newsletter for voting. Article X, Section 3 states: "Amendments are approved on the basis of a majority of those voting...Approved amendments become effective upon notification of the general membership..." To complete the process we will follow the instructions shown in Article XII once the final wording is developed. It has been proposed to amend the ATTS Constitution as follows:

Amend Article V - Add a paragraph (d) adding the 2 At Large Board members.

Amend Article VI, Section 1 - Changing the word "three" to "five" officers.

Amend Article VII, Section 1 - Rewrite to change appointed to elected and change indefinite periods to 3-year terms. Also the term "If" in the last sentence should change to "When".

Amend Article VII, Section 2 – The last word of the first sentence changes from "appointed" to "elected" and remove the next sentence.

Amend Article X, Section 1 – Add a section and clean up the wording to provide better protection for the members. Change from 5 members to 10% of the membership to put an amendment before the membership by submitting it to the Board. In such a situation, the Board would simply perform a ministerial act in accepting the proposal and submitting it to the general membership for consideration. There is also some thought to provide for a recall of an elected official. This would require a petition of 51% of the membership. This is an extreme provision, but it should be available to the membership.

Article VII, Section 4 – There is a typo, which doesn't necessarily need to be amended. The letter "a" should follow "If". There are probably other typos, which should be corrected without amending the Constitution.

ALABAMA FIBERS – ONLINE DISCUSSION Aug 12-14

By Monte Dean R-384, John Ostendorf R-518, Tom Holifield L-327, Richard Johnson F-38

Plus a study of an Alabama hoard by Robert Frye L-521

After many years of tossing all of my misc. tax tokens into bags I've begun going through them and quantifying the results to get a better idea of rarity. I'm starting with A for Alabama, and already have a couple questions. I hope some of you might share your input.

I've done about 8000 Alabama fiber tokens this last 10 days or so, and here are a couple things I'm running into:

1) On the Alabama S7 I notice that almost all of my A variety (thicker) are light cream white, while the B variety (thinner) are a more uniform light charcoal gray. Additionally, it appears there is a third variety, one that is thinner yet, measuring only .9 to 1.0 mm. in thickness (there were VERY few of these). Anyone else seen any of these?

2) The S8, as everyone probably knows is a heck of a lot tougher than R-2 as in the M&D. I was only able to pick out 5 of them out of this huge batch (there were zillions of S7). The strange thing is that every one of them, and the one I have in my own collection all have what appears to be small rusty colored spots on them. These came from several sources, so it seems strange they would all have this same spotting. Could anyone else check their S8's if they have them, and see if there are any little rusty red spots on theirs?

3) I found three very, very dark blue (almost black blue) S7's that appear to be exactly that. I cut into the edge with a scalpel (a very, very tiny cut) and examined it inside with a 30X glass, and the fiber is a uniform very dark blue color throughout. The 3 I found are all uncirculated. Has anyone else seen such an oddity?

4) Just as a note - if anyone didn't already know, the S10 D and E varieties are the tough ones. Almost 80% of all of the S10's I examined were the A variety (no dots at all).

5) Also as a note, if everyone didn't already know - the M&D is way, way off on the rarity scale for the S17 (very pale blue) and the S18 (dark blue). They should be reversed with the dark blue being a R-4, and the pale blue being the R-7. Note that it is VERY TOUGH to tell an S17 that has been circulated, as it tends to get a brownish tone very quickly. Comparison with an uncirculated S17, side-by-side is about the only way to positively identify a circulated S17.

Monte

I don't have an S8 but I have noticed the spotting you speak of on both the S10 and S11.

Richard J.

The Alabama's need some work. There are unreported varieties and a color chart would be helpful. Of course, once these boogers circulated, they all tend to turn a nasty color making it that much harder to attribute them. Now let's take these on in the order presented:

1) AL-S7 - The only one I have is thick and is cream white although it has lightly circulated and is a little dirty in areas.

2) AL-S8 - toughest of the bunch. The one I have does not have any rust spots. It has circulated a bit, but not dirty enough to cover rust spots.

3 & 5) AL-S18 - the two I have left both have a rim that is the grayish fiber in color. I'll pay better attention to this in the future. As Monte points out, no way this is an R-7. It should be an R-4 at best. AL-S17 is probably tougher than R-4. I bought a handful on eBay about a year ago. The problem with them is once they get dirty it's easy to mistake them for an S-14 or 15.

Additionally, AL-S9 seems a lot tougher than R-2 to me. I have had hundreds of these fibers over the years and had to buy mine. I also have a couple of unreported varieties or oddities such as an olive colored S10 (lightly circulated, so who knows), 2 distinctly different colored S13's (both are uncirculated) - one is almost white, the other the familiar beige, and an unreported pattern or oddity that I'll elaborate on later.

John

The S7A is always cream white in uncirculated condition. The S7B can be in a range of colors as you noted. The S7C (designated as such by Merlin Malehorn, personal communication) is much thinner than the other two, from 0.9 to 1.2mm in thickness. S7C also comes in a range of colors from cream white to light charcoal. S7B & C frequently have rust spots, even when uncirculated, while S7A seldom has them. As an aside S7C has been listed on my web site for several years.

S8 is indeed the rarest Alabama Sales tax token, it should be listed as R-4 or more. The AI S10A comes in several shades of gray. Also S10D & E are the toughest to find. Note: I have an S10E which is an amber color. Has anyone else seen one of these? The Alabama S17 and S18 should both be listed as R-4. I have sold at least thirty of these through my lists and website over the years. Your eyes must be tired after searching through 8,000 tokens.

Tom

We will cover the Alabama Plastics in the next issue.

A Study by Robert Frye L-521

Dubbed the Alabama Gallon Jar Ebay Hoard

Purchased Saturday, September 25, 1999, a hoard of 2526.5 Alabama Tax Tokens from an online auction on Ebay from a seller in Arton, Alabama for \$263.00.

The tokens consisted of the combinations shown in the matrix below. There were also miscellaneous tokens and other items as follows: One ivory guitar pick, one small red button, one small white button, one token blank, not from tax token planchet material, and one ball bearing approximately .285 inches in diameter. (Lord only knows why I bothered to record the above facts but I guess it's the engineer/scientist in me)

Investigative finds when questioning the seller: Most of the tokens were reported to have come from an estate sale from a family store in Alabama. The tokens were stored in the basement in a gallon jar. The jar was 90%+ fiber tokens, there were numerous blue and red fiber tokens of the S17, S18 and S19 varieties. This jar contained at least one token of EVERY type, variety and sub-variety for Alabama. It also contained one MS-S7 Rarity 7 Mississippi token among the non-Alabama tokens.

One side note, the S18 has commentary that they are mixed with other tokens until a clearer definition was obtained. I am sorry to say that this author even to this day is still having trouble with the S18's. I hope to get that sorted in the coming months, perhaps after the national meeting in April where some of us can compare collections??? I will give an updated matrix at that time if there is interest in resolving some of the rarity issues with the S18.

I have chosen only to show the raw data rather than go through all the calculations of determining % present and other types of calculations. I am hopeful that these numbers will be helpful to someone both now and into the future when trying to determine rarity scale revisions. I have attempted many times to perform rarity scale revisions and realize that it is almost always a moving target unless the token is very common. Just when you don't think that it even exists you uncover a group. So keep your eyes open and share your information so we can make this a more accurate and enjoyable pursuit. Just keep in mind we have all overpaid on sales tax tokens only to find out later that they were not all that rare, so keep your eyes peeled and enjoy the hobby.

ALABAMA HOARD BREAKDOWN		
M & D Catalog #	Total	Comments
AL - S1	34	
AL - S2	4	
AL - S3a	18	
AL - S3b	5	
AL - S4a	19	
AL - S4b	2	
AL - S5	2	
AL - S6	19	One token has a manually modified hole made larger in the center of the token.
AL - S7a	45	
AL - S7b	45	
AL - S8	2	
AL - S9	12	
AL - S10a	181	One red token appears to be dyed as color is consistent through token.
AL - S10b	18	Many of the S10's were too dirty or dark to verify so they were lumped into the S10a variety, there were also two mutilations.
AL - S10c	16	
AL - S10d	2	
AL - S10e	2	
AL - S10f	4	
AL - S10g	4	
AL - S11	92	
AL - S12	161	Several were melted and warped beyond practicable use.
AL - S13	36	
AL - S14	590	
AL - S15	168	
AL - S16	712	
AL - S17	127	
AL - S18		The S18 color is not clear, I have no sample to differentiate the color type, they are mixed into other types until a future date when the info is known.
AL - S19	159	
AL - Damaged	28.5	Damaged/mutilated/dirty and stained tokens beyond practicable use.
WA-S5	1	Reverse rotated 90 degrees.
MO-S27	1	
MO-S8	2	
MS-S7	1	
MS-S8	4	
MS-S10	1	
MS-S1Aa(2)	2	
MS-S1Ab(2)	2	
MS-S1Ac(2)	1	
MS-2a(2)	1	
MS-2c(2)	1	
LA-S2b	2	
Grand Total	2526.5	

SALES TAX TOKENS ONLINE

A regular feature column By Ralph Harnishfeger R-222 rharnish@lhup.edu

This column will appear in the ATTS Newsletter on an intermittent basis as information thought useful to the membership becomes available. If you know of informative electronic sites on any aspect of sales tax tokens please send to the address above.

An interesting overview of token collecting titled **Collecting US Tokens: Challenges and Rewards** can be found at <http://www.ece.iit.edu/~prh/coins/PiN/cut.html> While somewhat dated, there is discussion of many types of tokens, including our special interest, sales tax tokens. This would be good reading for newer collectors in particular.

An article titled **Money Talks: SALES TAX TOKENS** By Robert Leonard was found at the American Numismatic Association's Your Newsletter. The author mentions that tax tokens offer collectors an inexpensive way to collect a money related objects.
<http://www.money.org/yn/ynnewsletter93.html>

www.coinpeople.com is a virtual coin museum that has a feature on tax tokens with a nice picture of a Missouri tax token. It can be found at
<http://www.coinpeople.com/forums/viewtopic.php?p=3384>

For those of you interested in having your own tokens made Tokens Direct can be contacted at <http://www.tokensdirect.com/> It is interesting to look at what they can offer.

If you haven't already visited the site by our own Bob Frye at www.taxtoken.org you are missing a good source of information. The thoughtful dual descriptions on rarity are helpful.

Ebay is sometimes a fruitful location to purchase sales tax tokens. Many common tokens, singly or in groups, are listed for sale. Many lots receive no bids at the starting price. Below are a few better tokens or larger groups and what they sold for during August and September, 2004. There was lots of activity, especially on the dates of Sept. 12 and 26 when many better tokens found a new home. I have omitted many words used in the listings that ebay sellers like to use such as: rare, unique, vintage, or old to attract a bid. I also omitted most mixed lots of tax and good-for tokens, foreign coins and medals, which seem to be sold together quite regularly.

Oklahoma 7 piece lot, tax tokens and one trade token was bid to \$157.50 on Sept. 17.

Tiskilwa, Illinois Cardboard tax token brought \$100.50 on Sept. 19.

Missouri Sales MO S2 white sold on Sept. 12 for \$51.00

Bremerton WA 1935 CB Sales Tax Token also sold on Sept. 12 for \$51.00

300+ piece tax token lot from OK, MS, and LA sold for \$49.00 on Sept. 29

Seller, token44, offered a Jerry Bates, Misc.O10 R-7 piece in uncirculated condition. This piece sold August 2 for 38.57.

William F. Dunham piece from 1933, called BU, Misc. R2 and rarity 7 sold August 1 for \$37.97

Nebraska Sales Tax Token, White Spot Campaign sold Sept. 12 for \$37.68

Ladd, Illinois token was purchased Sept. 12 for \$37.09

Wyoming, Illinois ¼ cent sales tax token sold Sept. 5 for \$32.52

100+All different sales tax token collection sold on Sept. 19 for \$32.00

Missouri Sales Tax Token with Conservation counterstamp sold Sept. 12 for \$23.49

Boonville, MO Sales Tax Token counterstamp 1 sold Sept. 12 for \$22.72

Boonville, MO Sales Tax token counterstamp from 1936 sold Sept. 12 for \$19.49

Seattle WA L29a, R-5 sold for \$19.25 on Sept. 26.

Jasper County, IL, L47, R-5 brought \$18.50 on Sept. 26
 Rossville, IL, L89, R-5 brought \$18.02 on Sept. 26.
 Seattle, WA cardboard described as 1935, R-5 sold on Sept. 23 for \$17.35.
 Cathlamet, WA L3, R-6, sold Sept. 26 for \$17.00
 Seattle WA, L37, R-6, brought \$16.50 and closed Sept. 26.
 Kentucky sales tax token receipt sold Sept. 12 for \$15.55
 Seattle, WA, L35a, R-6 sold on Sept. 26 at \$15.50
 Colfax, WA, L122Ba, R-2 brought \$15.50 on Sept. 26
 Louisina S3, described as a major error, full incuse sold Sept. 9 for \$15.50
 Cathlamet, WA, L5, R-6, brought \$15.25 on Sept. 26 and only 2 bids.
 Seattle, WA, L34a, R-5, found a buyer at \$14.50 on Sept. 26.
 Seattle, WA, L33b, R-5, sold for \$14.50 on Sept. 26.
 Keithsburg, IL, L50, R-3, brought \$13.50 also on Sept. 26.
 Carbondale, IL L18 full roll sold Sept. 12 for \$11.50
 Tenino, WA, R-7, Wood sales tax token, Hedden's Pharmacy found a buyer at \$9.50 Sept. 12.
 Tenino, WA, R-7, Wood sales tax token, S. Co. Realty sold Sept. 12 for \$8.50.
 Tenino, WA, R-7 Wood sales tax token, Skookumchuck sold Sept. 12 for \$5.58, the name alone probably makes this token worth 5 bucks!
 Tenino, WA Wood sales tax token, R-7, Roger's Furniture sold Sept. 12 for \$3.25

UTAH SALES TAX TOKENS

Taken from the Utah State History Website
<http://www.historytogo.utah.gov/token.html>

A Token Effort - The Jangle of "Blood Money" in Utah's History History Utahns Paid Tax in Blood Money

Harold Schindler

Published: 10/23/1994 Salt Lake Tribune, page J1

The Treasury is worried about the penny; it seems to be going out of style. Pennies are a nuisance; there is nothing to spend them on. They won't fit parking meters anymore. Pennies have outlived their usefulness for paying sales tax. At 6 1/8% making sales tax change is the last stronghold of the copper coin. Was a time in Utah, though, when shoppers not only had to deal with piles of pennies, but tax tokens, too.

Sales tax first went into effect in 1933 at a 3/4% rate paid in round amounts of one cent on a dollar sale. But the Legislature raised the rate to 2% (to make it easier to pay, it said), and adopted the use of tokens to pay fractions of tax on sales under 50 cents. The Utah State Tax Commission ordered two denominations: 1-mill and 5-mill. On June 21, 1937, Utah bought its first carload of 70,000 aluminum tokens from Osborne Register Co., Cincinnati, O. to be put in circulation July 1. The 1-mill disk was a bit smaller than a dime; the 5-mill token slightly larger than a nickel.

As the Salt Lake Tribune explained it, "The mill was the precise tax on a nickel purchase; the 5-mill on a quarter purchase. A penny was the exact amount of tax on a 50-cent sale, and the tokens were used to pay the correct tax on fractional amounts." Shoppers, for instance, buying an item for \$2.65 paid 5 cents and 3 mills tax.

Obviously tokens would be a world-class pain in the pocket. Everyone would be carrying around a supply of aluminum as well as pennies, because businesses were required by law to collect

the tax, much to the aggravation of the public? Because Utah Gov. Henry Blood signed the sales tax bill into law, tokens quickly became known as "Blood money."

The extra "small change" created a fashion oddity among Utah males: the coin purse. From 1937 to the mid-1950s (and beyond by surviving senior-senior citizens today), this curious trend ordinarily consisted of the small rosette coin wallet or the larger snap-lock leather pouch. Rare was the man who was without such an accessory in which to store his daily horde of pennies, nickels, dimes, quarters, halves and those worthless blankety blank aluminum tokens! (The coin purse for men gradually faded from the scene when tokens were dropped in 1951).

In June of 1942, the burgeoning demands of World War II brought about an acute condition on the home-front. Aluminum was a scarce war material and Utah could not replenish its supply of tax tokens with that metal. The answer was a newfangled chemical composition called plastic. Utah ordered three denominations of plastic tokens in colors: (green 1-mill, gray 2-mill and orange 5-mill) from Ingwersen Mfg. Co. of Denver. They were all the same size, slightly smaller than a quarter.

Throughout the existence of sales tax tokens in Utah, the metal disks came in for a variety of uses, but mostly by motorists who insisted on forcing them into parking meters. And there were those under the erroneous impression the 5-mill token would work in a pay telephones. Other vending machines fell victim to mill jams. But tragically, the plastic tokens proved the biggest headache. Young children were inexorably drawn to the brightly colored chips? . . . and tried to eat them. The tokens were discontinued in May 1951, and thereafter became another in a long line of collectibles. But as an example of the truth of the adage that? "you can't please everyone," take the case of the silver dollar.

The "cartwheel", the good old silver dollar was a standard in the western states from the day it was first minted. Back East, it was all currency. But in Utah, Wyoming, Nevada, Idaho, Arizona, New Mexico and Colorado the coin of the realm was the cartwheel. U.S. Mints in Carson City, Nev., Denver and San Francisco turned them out almost exclusively for the western states, and large coins became souvenirs for flatland tourists to take home and show the neighbors.

But in Utah, at least, dollars became much like tax tokens a blamed nuisance. In retrospect, that attitude sounds like 100% idiocy in light of the 1990s monetary conditions. But in the 1940s and '50s, especially (there weren't many folks who had much money in the '30s), the notion of having three or four cartwheels clanking about in a pocket was aggravating.

"Can't I have paper?" was the usual lament when a shopper was handed three or four silver dollars along with the small change. Youngsters used to complain the dollars when they had them would drag their jeans down. Women disliked the added weight, and so the silver dollar outside of the casinos in Nevada was unpopular. Today, shoppers would riot for the opportunity to receive silver anything in face value change. Silver coins went the way of the buffalo,

NEWSPAPER CLIPPINGS FROM THE PAST

KANSAS MINTS TWO-MILL DISCS FOR SALES TAX

TOPEKA, Kas., May 8 — (UP) — The Kansas state reformatory at Hutchinson is manufacturing 30,000,000 two-mill zinc sales tax tokens.

W. G. Fink, chairman of the state tax commission, said that approximately 12,000,000 tokens may be ready for distribution May 20 and that the remaining 18,000,000 will be delivered 30 days later.

When the 30,000,000 are manufactured, Kansas merchants and buyers will have in their possession the equivalent of three freight-car loads of tokens, or 45 tons.

Distribution of the tokens, Fink said, will not be an easy job. They will be wrapped in rolls of

50 and packed in cartons of 10 rolls each. The cartons will be sold to merchants at \$1 each and no carton will be split.

It will cost the state \$1.86 a thousand to manufacture the tokens, Fink said, and they will be sold at the face value, \$2 a thousand. The tax commission said that an estimated half-million tokens will disappear monthly from circulation, which will mean an annual loss of approximately \$10,000.

"At this rate," he said, "the state must manufacture about 6,000,000 new tokens every year to replace those lost and carried out of the state by travelers."

**Expert
Dry Cleaning
Sealts**

Taken from The Lima News, Lima, OH, Sunday May 09, 1937

URGES CHANGE IN TAX COLLECTION

Suggest Stringent Regulation to Prevent Sales Tax Evasion.

Springfield, Ill., Feb. 2—More stringent regulation of retail merchants to prevent tax evasion and creation of a token system to ease the consumer's payment of a state two per cent retail sales tax was in sight today following announcement that December tax collections were \$3,945,578, a new monthly high.

On this basis, it is estimated that the December holiday sales were in the neighborhood of a quarter of a billion dollars, approximately \$25,000,000 greater than in 1933. Tax collections for December, 1934, were \$422,388 above those for December, 1933.

State Finance Director K. L. Ames Jr., disclosed that plans were contemplated for more detailed regulation of merchants in order to share the tax evading retailer. The plans provide first, for amendment of the sales tax law to require licensing of merchants and second, compel annual auditing of retailers books.

"All merchants would be required to obtain a license to sell at retail but there would not be any license fee," said Ames. "In this way we could catch the tax evader because of failure to pay the sales tax would mean revocation of the license and closing up of the merchant's shop until he paid up.

"Should he fail to obtain a license he would be subject to a penalty. More than 130,000 merchants are paying the sales tax in December, of these, 2,500 were new tax payers. Auditing of books would reduce evasions and eliminate slipshod book-keeping."

The token system, Ames said, involves issuance of state stamps or metal coins so that a merchant in collecting the tax could make change for a cent. The tokens would be for one, three or five mills, allowing the merchant, for instance, to give the customer five mills change in collecting the tax on a 25 cent purchase.

The high tax collections for December were viewed in some quarters as possibly being part of the answer as to where the state is to raise \$3,000,000 a month beginning in April to match federal unemployment relief aid. Indications are that another substantial sales tax surplus may be available by April for relief.

Gov. Henry Horner, sponsor of the sales tax, expressed gratification over the collections for December, saying it indicated efficiency of collections and of the tax itself. Value of the tax, he said, as compared with the old property tax is "clearly shown by the difference in collections."

"Under this tax the state has steady revenue, while the difficulty of collecting the old property tax was always a problem," he said. "The property tax was paid annually with little certainty of collection. It is also gratifying to learn of the substantial increase in business, as indicated by the returns."



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to hold and publish ads in future issues if space limitations prove to be an issue. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$12.00 ppd, just the black and white for \$9.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact Carl Cochrane, Secretary/Treasurer.

Ohio Tax Stamps Wanted: Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243 & S245, Have Civil war tokens or a confederate stamp? Columbian World Fair Items? E-mail jamesbird@earthlink.net or contact the editor to be put in touch via regular mail.

Sales Tax Tokens Online: I would like to remind everyone that I still have thousands of sales tax tokens available on my website: www.geocities.com/whistlestopstudio check it out. I also have a copy of my want-list posted at the same site. Tom Holifield

WANTED: Copies of old newspaper articles concerning tax tokens or the early days of sales tax in general. If you can offer any please contact me at e-mail halls1@flash.net or mail to Britt Hall, 201 Windsor, Forney, TX 75126-4011

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

Looking to buy Illinois Provisionals and transportation tokens. Please e-mail list to Les McCalip at Les_McCalip@hotmail.com

FOR SALE: Copies of ATTS HISTORICAL COLLECTION - CLIPPINGS Volume 1 - *Reprinted by Merlin K. Malehorn, ATTS L-279 Newsletter Editor, American Tax Token Society November 1987.* It is a wonderful packet of 32 pages with old newspaper clippings copied on front and back. The clippings are newspaper articles dated during the early days of sales tax tokens from about 15 different newspapers, over 50 articles. The copy quality on some of the articles is rather poor and hard to read but the majority of them are wonderful, read straight from the early days. If you would like a copy send \$10.00 (proceeds donated to the ATTS) and your address to: Britt Hall, 201 Windsor, Forney, TX 75126-4011. Shipped via USPS Media mail, unless you want to upgrade the shipping method and include additional funds. Feel free to e-mail with any questions. halls1@flash.net

Would like to find a trading partner. I have Mississippi, Louisiana, Alabama, Oklahoma and Missouri Tax Tokens to trade for those from other states. Please send correspondence to: Billy Hatch, 11956 Newton County Martin Road, Collinsville, MS 39325-8930.

PRIVATE PARTY MAIL BID SALE

Offered by Les Albright R-188 jeanalbright@aol.com

300 NE 91st
Seattle, WA 98115
(206) 523-3929

I must make an apology to Les as I did receive his mail bid sale listing prior to the last newsletter and due to my thick headedness I failed to understand what Les wanted me to do with it. So after my mental lapse and my apologies I present to you Les Albright's Mail Bid Sale.

I HAVE THE FOLLOWING ILLINOIS TAX TOKENS FOR SALE, PLUS POSTAGE		
L6 BUNKER HILL	4.00	 <p>Pinckneyville Sales Token Redeemable at any Member Store For Face Value. 1/4c ONE QUARTER CENT 1/4c</p>
L22 CHARLESTON	2.00	
L20 CHANDERVILLE	3.00	
L37 EFFINGHAM	3.00	 <p>DANIEL'S SALES TOKEN Redeemable at any Daniel's Pure Food Store for face value. 1/4c ONE QUARTER CENT 1/4c</p>
L39 GALVA	2.00	
L41 GILLISPIE	4.00	
L46 JACKSONVILLE	2.00	 <p>Jackson Co. Sales Token Redeemable at Murphysboro Chamber of Commerce for face value. 1/4 cent. 1/4c</p>
L47 JASPER CO	6.00	
L50 KEITHBURG	4.00	
L51 KEWANEE	3.00	<p>L 43-3 3.00</p>
L54 LASALLE	4.00	
L55 LITCHFIELD	2.00	
L59 MATTON	5.00	
L69 PARIS	3.00	
L87 ROCK ISLAND	2.00	
L96 ST ANNE	2.00	
L100 TOULAN	2.00	
L101 UNION COUNTY	3.00	
L103 W.C.M.A	3.00	



FINANCIAL REPORT

JUNE 1, 2004-AUGUST 31, 2004

Balance 6/1/04	\$ 384.68	Income (7/1-7/31)	
		Dues & Donations	00.00
Expenses (6/1-6/30)		Balance 7/31/04	\$ 326.74
Postage	11.94		
Newsletter	120.00		
Income (6/1-6/30)		Expenses (8/1-8/31)	
Dues & Donations	74.00	Postage	12.10
Balance 6/30/04	\$ 326.74	Newsletter	166.95
		Income (8/1-8/31)	
		Dues & Donations	108.00
Expenses (7/1-7/31)		Balance 8/31/04	\$ 255.69
Postage	0.00		

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our finances are in good shape. I will probably have to take some funds out of the savings account next quarter.

DONATIONS: Donations this year are \$182.70. Thanks to Clarence Glenn, Joe Erber, Thomas Esker, Richard Lane, Daniel Lillard, Donald Mead, and Peter Volberg for their donation. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

June 1, 2004— August 31, 2004

NEW MEMBERS: Terry Brewer, Billy Ethridge, John Hunter, Daniel Lillard, Dennis E. Poland, Robert Smith

DROPS: Tim L. White

REINSTATEMENTS:

MEMBERSHIP (August 31) 122

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The societies officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitter or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are currently \$8.00 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 for addresses in Canada) for life membership. The membership calendar year begins in January.

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BOARD MEMBERS

These positions are not currently ratified board positions per the constitution

At-Large Position #1

Jerry Schimmel F-3/H-7
PO Box 40888
San Francisco, CA 94140

At-Large Position #2

Tim Davenport L-232/H-9
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E-NEWSLETTER INFO

We have had the inaugural issue of the electronic newsletter. There were a few small problems but generally it was a success. If you wish to be added to the e-mail list just send an e-mail to any of the club officers listed above and you will be added. Once we receive your e-mail address you will **NOT** receive another printed copy via standard mail. Remember this helps the club to defray some of the costs of postage and reproduction. This will also give you the newsletter faster and you can print any part of it at anytime.

MISSING MEMBER

We are still missing Tim White L-392 Last Known Address Rocky Face, Georgia. He has been dropped from the mailing until we can substantiate his whereabouts. If anyone might know please let Carl know.



ATTS NEWSLETTER

Oct - Dec 2004

Volume 34, Issue 4

#127

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Special Supplement – Membership Renewal Form

EDITORIAL COMMENTS

With the holidays behind us for another year I have had time for reflection about the past year and all that it has brought both to myself and the ATTS. I personally have learned a great deal of what it means to have friends. I have also learned that life is short and working for a stronger and better future is always in everyone's best interest. I think that this is especially true when considering the friends that the ATTS has lost in the past year. I have also learned that doing the job of editor is much more difficult and time-consuming than I had ever imagined. At the same time I have also learned that it has been much more rewarding than I ever could have dreamed. I have met many new friends through the ATTS and hope to continue that with the upcoming national meeting at the 2005 National Money Show by the American Numismatic Association in Kansas City April 8-10, 2005.

I have also had the pleasure of serving on several committees for the upcoming ANA show for the local host coin club. This same club voted me a board member for the coming year in addition to my duties as club librarian that I have held for the last two years. The Johnson Count Numismatic Society has been a great venue to learn from those in the numismatic field with many more years of experience than I could ever hope to have.

Now comes the time every year that the annual membership dues must be paid. You will find a membership dues form included with this issue of the newsletter. If you have not already sent in your renewal please take the time to do so now. Your membership expiration date shows on the mailing label from the envelope. If it says '04 you need to send your dues for the coming year. We need to keep organizations like the ATTS as well as local clubs alive. Without everyone's help and participation this will not and does not happen. Our membership numbers have steadily increased over the last year to the point that we are eleven members above where we were just a year ago. This even includes the passing of a few of our members. Mercifully we have not had any drops, but I am hoping and counting on everyone's continued interest and loyalty in the organization to keep renewals and new members coming.

Speaking of participation, just a few weeks ago, John Ostendorf our president, sent a letter to Coin World in order to correct an oversight on their exnumia article that failed to recognize the ATTS as an important member of that group of hobby organizations. This is the kind of unsolicited action that we all need to keep our organization on the forefront of everyone's mind. I always run into people who have no idea what a tax token is and probably will always run into people who don't know what one is. One day I hope everyone will know what they are and what they were used for. Also, when explaining sales tax tokens don't forget to mention our organization and its work to further education on this important part of our country's history.

I have been lucky enough to continue to supply Coin World with quality information and articles, this allows them to pick and choose what they publish about our club. They have been gracious enough to give us great coverage over the last year. This is responsible for many of our new members. Along these same lines we have joined the American Numismatic Association as a club for the coming year. With membership (costing the club \$29.00/yr) we are given a listing on the www.money.org website of the ANA (It may not appear for a few weeks), we will also be given press in the ANA's magazine **Numismatist**. The club library will be receiving a copy of this magazine for loan to our membership. In upcoming newsletters I will have more on the re-establishment of our societies library and the rules and directions for checking out materials.

If everyone tries to recruit at least one new member it is not hard to see how our membership can grow tremendously. I wish to continue with a new membership drive for the 2005 year. The grand prize for the 2005 year will be a set of all three editions of **Check List and Guide to Sales Tax Tokens** by Emil Di Bella. These have been out of print for many years, these are the

original booklets and not reproductions that I obtained directly from George Magee, Jr. a few years ago. The winner of this years membership drive will be announced at the national club meeting and will have riches bestowed upon them (okay so its not exactly riches). If the winner is not present their award will be mailed to them and in either case the announcement will be forthcoming in a later newsletter.

I have registered the ATTS with the ANA for our national meeting this spring and we will be listed in the ANA publications and press releases for our national meeting. We are trying for a Saturday meeting time, but will not know the final meeting time until announced by the ANA at a later date. They will publish the place, time and club name in various hobby publications as the show date nears, so if you are interested please keep your eyes open for the announcement. It is my hope that the next newsletter will be issued in the third week of March. This will allow the membership to receive the newsletter in time to know the final meeting time for the Kansas City ANA show as well as a meeting itinerary.

SOCIETY DONATIONS AND GIVEAWAYS

We have received yet another generous donation from Jerry Schimmel of additional nice higher rarity tokens. You will find in the *ADVERTISEMENT* section of the newsletter instructions on how to obtain an example of each token that is available. Along with Jerry's donation last month it was made mention in **Newsletter #126** that we had a donation from our newest Canadian Member Michel Choquette. Elsewhere in the newsletter you will find copies of these Canadian items. In addition to the above, member Joe Erber, has donated a Missouri One Mill token (MO S5). This token will be added to other donations, we may put a group of items together for a donation drawing, contest giveaways or other club uses.

SOCIETY HISTORY

I am still seeking current and former ATTS members to contribute historical, biographical information about the formation of the ATTS and its early years. I would like to assemble some material for a limited edition volume to commemorate the 35th anniversary of our society. We can't afford to loose our organizational information to the passage of time.

SUBMITTING ARTICLES FOR THE NEWSLETTER

As always anyone wishing to send articles for publication should e-mail them or postal mail them to the editor or any club officer. I also continue to encourage the submission of questions to be answered in each newsletter, or any story from a customer/friend/relative.

Sincerely,

Robert W. Frye (Editor) L-529



THE ATTS CONSTITUTION

Article XII governs the procedure for the effective date of an amendment. A 30-day period for comment is provided, we will use the date of January 15, 2005. If no comments are received after February 15, 2005 the amendments will go to a vote as written below for the next newsletter. If comments are received the current three board members will restate/correct the amendments with consideration to all comments received. Then the rewritten amendments will be re-submitted to the general membership for their vote. The determination if an amendment passes or fails is based on a simple majority of votes received. The effective date would be 30 days after the end date of voting as chosen by the board.

Amendment I

Article V, Section 2 is hereby amended to add subsection (d):

“Two At Large Board Members who serve as advocates of the membership, provide counsel to the Board, and vote on matters concerning the ATTS.”

Amendment II

Article VI, Section 1 the first sentence is hereby amended to read:

“The Board, consisting of five officers, is the executive body of the Society. The five officers consist of the President, Secretary-Treasurer, Editor, and two At Large Board members.”

Amendment III

Article VII, Section 1 is hereby repealed and replaced with the following:

“The officers of the ATTS are elected for three calendar years, taking office in January, following an election year. When an election is called, the Board will define the procedures to be used.”

Amendment IV

Article VII, Section 2 is hereby repealed and replaced with the following:

“In the event of the loss or pending loss of the President, the Board appoints an acting President to serve out the remaining term. In the event of the loss of other officers, the President appoints replacements, subject to the concurrence by the Board. A replacement officer shall serve out the remaining term of the officer replaced.”

Amendment V

Article X, Section 1 is hereby repealed and replaced with the following:

“Upon written petition of 5% of the membership, the Board must act on the proposed amendment within 90 days. The Board may choose to request more information from the petitioners, propose to the petitioners rewording for clarity or other purposes, or otherwise act to clarify the necessity for and nature of the proposed amendment; however, the Board shall present the amendment, as approved by the petitioners, to the membership for approval or disapproval within 90 days of receiving the original petition.”

Amendment VI

Article VI, Section 4 is hereby amended to require 5% of the membership to require the President to poll the Board on any matter and a petition of 10% of the membership to require the Board to poll the general membership on a matter.

A LETTER FROM THE PRESIDENT

Dear fellow sales tax token collectors,

How did you get started collecting sales tax tokens? Coin World recently ran a primer on exonomia which reminded me of how I got started collecting exonomia, starting with sales tax tokens. I had gone to a local coin show and after walking the floor, didn't really find anything. Having traveled an hour, with money to burn on coin and no coins in hand, as luck would have it, a dealer by the door had a bunch of tokens.

At the time I collected world coins and German and French notgeld, and was a one per country collector. Also, as a coin collector, I frowned on exonomia. That junk's not real money! When I ran across tokens issued by Missouri, New Mexico, Oklahoma, and the like, I thought these were very similar to the notgeld issues in that they weren't quite coins, but they were somehow more than mere tokens. These were issued by a government to be spent in commerce. Additionally, these were a form of emergency money which always intrigued me.

So I spent about \$20 on what I know now to be worth about \$2. In hindsight, it was still a bargain. That purchase opened my eyes to the wonderful world of collecting exonomia. The history and opportunities for research are unlimited. Now I am an avid collector of sales tax tokens and Civil War store cards. I only wish I had spent that \$20 twenty years earlier!

Ours is truly a unique segment of the hobby. Sales tax token collecting is affordable because there still aren't enough of us (hopefully that will change). Where else can you find a state issued pattern in a dealer's junk box? Sales tax token collecting is also more than just tokens. It includes scrip, revenue stamps, political buttons, and ephemera. The collector can dabble in all of it or specialize in certain segments. James Bird's excellent article in issue #125 reminded me of the very passionate folks who collect Ohio sales tax stamps.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page: <http://groups.yahoo.com/group/salestaxtokens/>

All my best,

John

ALABAMA PLASTICS – ONLINE DISCUSSION Aug 14-15

By Monte Dean R-384, John Ostendorf R-518 & Richard Johnson F-38

In our last issue we explored Alabama Fiber tokens through an online discussion and this time we will examine Alabama plastics from an online discussion.

My research on these was hampered a bit by the fact the sample collection I put together was somewhat limited. Still it turns out that there are two distinct varieties of token. One was made using among other things a small amount of white pigment; the other used a red pigment. There is also a 180-degree die rotation variety of the white pigment type. Under UV light the red pigment variety is a dark color unlike the white pigment variety.

Now for a few words about opacity, or how much light passes through the token. I've measured over 1000 tokens, tokens of every color from every state. I've taken probably in excess of 10,000 measurements. Thickness is a major factor here and the tokens are NOT uniformly thick. The Alabama tokens APPEAR to have a continuous range of opacity but when you compensate for the thickness there are two distinct groups and they correspond to the pigment groups.

A word about the die rotations. Yes, there are dies so to speak. The molding process used involved two master plates into which the individual token molds or dies were set. Thus the dies for one state or denomination could be removed and new ones set in. The cost for a single set of master plates in the early 1940's and 50's was around \$10,000. So it made sense to reuse what you could. Also if an individual die failed it could be replaced easily. However alignment was an iffy prospect at best. But on the earliest tokens some care appears to have been taken, probably to impress the customer. Later, such as the late Missouri pieces, this seems not to have been a concern. Anyway on the Alabama tokens they are all neatly aligned except for the 180-degree rotation which is quite common and which suggests that the dies were removed from the plate (plates?) and were reinstalled later for possibly a second run. I don't know if that rotation was deliberate or accidental, maybe somebody forgot how they did the first batch.

Now the caveat. The same pigment combinations occur in the Colorado tokens, which are roughly contemporary to the Alabama tokens. EXCEPT that there's a third mixture in the Colorado tokens. There might or might not be a corresponding Alabama token which has escaped my sample group. The problem here is that the third Colorado mixture cannot be easily distinguished from the other two mixtures without destroying the token. At least I haven't found a non-destructive means of testing these yet.

Alabama Type I - Orange dye, white pigment. Also a small amount of unidentified gray material, which may be environmentally degraded.

Alabama Type II - Orange dye, red pigment.

Colorado Type I - as Alabama Type I.

Colorado Type II - as Alabama Type II.

Colorado Type III - Red dye, orange pigment. A small amount of unidentified pink material, which may be environmentally degraded and possibly volatile. Possibly a trace of red pigment as well, but very little if present.

Richard Johnson

Thank you very much for your contribution of information, Richard. I do not question the results you have provided, but I am interested in the how of your processes in coming to these results.

As John mentioned in his earlier email one of the problems we have all had is a lack of certain standards in regards to measurements, such as color. I am nearly finished on a tax token specific color chart that should cover every variance of hue, saturation, and pigmentation to within .05% of the three scales of primary colors, plus additional overlays for gray scale influence. These have been laid out on a by plate basis consisting of a y-axis of 11 colors that are numbered and an x-axis of 11 colors that is lettered.

The results would then be that we could all know exactly the same color if the following conditions are met.

Either with the use of a printed copy of my results which are done on a high glossy 104 bright 60 Lb. Burlington Photo Paper, with specific color setting matches for reprinting. With these plates if a specific color would be designated as 11A9, that being the 11th plate in the series, in row A, in column 9, anyone with these plates would be able to tell exactly the reference on a single color.

Although it is the smallest fraction of what the human eye can actually detect, the 5000+ colors provided on my plates would give us all a much more specific reference than anything I am aware of on the market today. (Not only useful with the plastics and fibers, but very helpful with all of the Ohio stamps).

I have also made a complete listing of the exact combinations of this color matrix, so those with decent software (I use Coral Photo House) would be able to duplicate any of these colors on their computers, provided their printer (for printed copies) and monitor (for visual examples) setting matched those designated.

So if you can provide anything of a more specific nature as to your methods of measurements, Richard, I would be most interested in comparing them to my own.

Monte Dean

Please, please, please publish your findings in the newsletter. Monte, please publish your color specification chart. I think we are all looking for a standard and doubt there will be any fighting over what standard that is. The frustration level with the colors has hindered our hobby. Standardization and clarity would be helpful to all.

John Ostendorf

I use a dial caliper to measure the edge thickness, testing six or even eight points around the perimeter of each token and then averaging. Very, very few tokens are of consistent thickness. There will be a high edge and a low edge.

I'm using a Spectronics EA-140 UV unit. I'm not sure what the CP is but it's at 365nm. I built my own device for measuring opacity. I used a laboratory grade cold light source on one end and an accurate photometer on the other. So unfortunately the readings are relative to that set up. The biggest problem here turned out to be making sure you have a highly regulated source of power. I purchased most of this gear a long while back so I can't tell you what the current price would be.

As to determining pigments that requires sacrificing a token. I don't recommend this for the average collector either. Kids don't try this at home.

The first thing to do is dissolve the token; I usually use half a token as that leaves a portion for UV examination and future tests if possible. Acetone is the usual solvent for Cellulose Acetate and Cellulose Acetate Butyrate tokens, which is what you generally find. I normally use 5CC of acetone. CA dissolves relatively easy, CAB swells to about twice it's normal size but will dissolve just more slowly. If you wind up with something resembling a wad of chewing gum then you looking at Styrene. Toluene is the solvent of choice here.

I use a 10mm test tube for this. The test tube is then stoppered with a cork (don't use rubber) which has a small hole (about 1/16 of an inch drilled through it) and then the sample is placed in a water bath. I find an old aquarium and heater ideal for this. You will need a holder or stand to keep the test tube upright of course. The idea of the water bath is to speed up the process, get it too fast and the pigments don't have time to settle. Once the sample dries out it should have layers with the pigments at the bottom. It can be a real pain to get these buttons as I call them to release from the glass but you wind up with a small dome that's easy to examine. The majority of the dome is the dye color.

Another test that I have run is to take an entire token and dissolve it in a larger quantity of solvent. Cork the tube (no vent hole here). The idea is to let it set until the liquid at the top is clear (it will be tinted by the dye but clear like colored glass. Then a few drops can be placed on a piece of ceramic to form a film. Water makes a good releasing agent here. This super thin and fragile film can then be mounted in a 2x2 slide frame. Which fits neatly in spectrophotometer. Using the IR range a curve can be obtained which will identify the plastic in question.

Now needless to say be careful. The solvents are highly flammable and you might wind up trying to convince the authorities that you are not running a meth lab.

It will be interesting to see how the color chart works out. You should be aware that in the case of the plastic tokens there are factors such as environmental degradation. Both the brown and gray Missouri's appear to fall into this class. The red pigment oxidized to brown and the green was unstable and broke down into other compounds. There are at least 13 or 14 different dye/pigment combinations in the Missouri tokens. Colors were matched by eye and the pigments etc. used were those available. In addition the scrap could be reused by simply grinding it up. There appears to have been a sizeable market for scrap plastic during W.W.II because of government control of distribution. UV fading is another factor. I used an old UV eraser designed to erase memory chips and tested various tokens; virtually all of them experienced some degree of color shift. Some reds as example became orange.

Richard Johnson

I have finally completed a color guide that should not only serve our purposes as sales tax token collectors, but may find a wider appeal including those who collect general stamps, currency, and so on.

In order to keep a relatively moderate cost while maintaining a very high level of color match ability, the optimum solution ended up being 18 11X11 grids, resulting in 2178 specific colors on those 18 plates.

Each grid is based on three factors; those being the three primary color scales on a 255-point scale, hue (or influence), and saturation (or brightness).

At present each set must be made as a master copy, as I have had no success in finding any printer who can exactly duplicate this range once the master copy is completed. I am trying to

work with a photo print specialty store that might give me the desired results, and perhaps reduce the cost, but have not been able to do so thus far.

So each set of these guides must be individually printed at present. Because of the cost of the paper required (high gloss 7 mil 106 bright photo paper) and the fact that I can only produce 3 such sets for each color cartridge (cost of \$38 per cartridge), plus the binder and the page protectors I still have something in the neighborhood of \$20 per set into them, not to mention the time involved in printing at my maximum dpi.

I tried to compare color guides available to stamp collectors, such as the popular Stanley Gibbons color guide, but as that only provides 200 choices of colors, it was pretty worthless for tax tokens - especially the plastics.

Since those sell on eBay for slightly more than \$20 (plus postage), I guess my alternative is not so expensive, although I would have wished it to be more affordable.

In addition to the color guide itself I have included useful information on color spectrum examination as well as how to use my color guide for exact measurement.

I have compared several hundred tokens using this color guide thus far. So far the color guide has proven extremely reliable, as I had several other people (non collectors) use the guide on a chosen group of 12 tokens (plastics and fiber) and was very happy with the results. Over 90% of the tokens were identified by multiple parties with the exact same color, while ALL of the remaining ones were within a single space of the matching color.

The maximum number for any color is only 5 digits, which makes it extremely useful to compare any sample very quickly. Each color is identified first by the plate number, then by the column letter, then by the row number. Thus 6D9 is the color located on plate #6, column D, row 9.

Additionally, I made each plate so that there is a three dimensional progression through the plates. Thus if you are at 6D9 but want the same color with a slightly lighter and greener cast, you would go to 7D9 and so on. So not only does each plate represent a full color spectrum at a given "stop", the progressive or proceeding colors at the same grid coordinates on each successive plate also follow a readily understood progression.

For those of you interested in obtaining a master copy of this color guide, along with the instructions on use, the cost will be \$25.00 each. I'm pretty certain I am barely breaking even at this price, even excluding the time required to produce them, but I would like some feedback on your results using this guide.

If you are interested, please email me directly at Moxking@aol.com. I will be happy to attempt to answer any other questions you may have as well.

Monte Dean

MAVERICK NO MORE

By John Ostendorf R-518

I recently acquired what is currently catalogued as MC-M2. This R-10 token resembles NY-R1 and probably for good reason. It is a New York piece and should be re-catalogued as NY-R3.

NY-R3 was issued by the Honorable Vito J. Titone, Jr. during an unsuccessful bid for the New York Senate to represent the 26th Senate District, based in a portion of New York City. Running as a Democrat, he lost the 1966 election to John Marchi (R) 55,250 votes to 25,933.

Still living today, Justice Titone was born July 5, 1929 in Brooklyn. He served in the U.S. Army during the Korean Conflict and became a state court judge in New York in 1968. He was appointed to the New York Court of Appeals (the state's highest court) in 1985 by Governor Mario Cuomo. He served on the Court of Appeals from 1985 until he was forced to retire at the age of 70 in 1999. Often described as that court's most liberal member, he authored over 250 opinions, many of which not only set legal precedents, but undoubtedly had a great deal of influence beyond the borders of New York state.

As M&D point out, the first sales tax in New York began May 1, 1933 and expired June 30, 1934. A second sales tax was enacted that went into effect August 1, 1965. NY-R3 was issued as part of the effort to repeal it. There should be additional pieces from other like-minded candidates of the period.



SALES TAX TOKENS ONLINE

A regular feature column By Ralph Harnishfeger R-222 rharnish@lhup.edu



Several interesting items came on the Ebay auction block this past quarter. Perhaps of greatest historical interest was a printing plate used to print Oklahoma sales tax tokens. The plate was pictured and described as being 11 inches by 8 inches. It had been mounted on wood and had a hanger for wall mounting. This item closed October 14 for a final price of \$230.39 plus shipping costs.

Other higher value lots sold this quarter included:

Washington tax token on wrong metal, copper instead of Aluminum sold Dec 5th for \$107.50

West Virginia, L4, R-9 sold Dec 8th for \$90.00.

Tenino, WA Jiffy Lunch 1/5th cent closed October 12th for \$73.00.

Tenino, WA Penny's Garage, Green Lettering, L86, R-8 sold Dec 5th for \$72.77.

Tenino, WA The Drug Shop, closed Dec 3rd for \$68.78.

Michigan cardboard, strip of 5, black print on light green paper sold Nov 29th for \$52.55.

OK Tax tokens - 5 rolls, loose tokens and several old coins sold Dec 2nd for \$33.00 with 20 bids.

Simplicity tax token, 1921 closed Dec 29th for \$26.51.

Alabama tax tokens, 13 different attracted 9 bids and closed Dec 5th for \$22.50.

Jackson county, IL sold January 3, 2005 for \$19.99.

A group of 20 tax tokens, 11 different states, many uncirculated closed Dec 21st for \$17.50.

Pickneyville, IL tokens, both R-9; L74A & L79A, closed Dec 8th at \$20.50 & \$15.50 respectively

Seattle, WA, L34a, R-5, closed Dec 8th for \$15.26.

U.S. State Issued Sales Tax Tokens, 2nd Ed. closed on Dec 4th for \$15.00 with a \$3 shipping.

Jacksonville, IL L46A, B and C as one lot sold for \$15.00 on January 3, 2005.

WA tax tokens; L27b R-7, L29a R-5 & L35a R-6, sold for \$14.65, \$14.26 & \$13.26 respectively.

Louisville, KY, Arctic Ice Co., L3 & L4 brought \$13.25 on January 3, 2005.

Rossville, IL L89 R-5, sold Dec 8th for \$13.00.

A mixture described as 62 sales tax tokens sold on Dec 21st for \$11.52.

You could start the new year off with the purchase of a mint roll of 50 AZ tax tokens for \$11.50.

A lot of 310 tax tokens, nearly all from OK, closed on Dec 6th for \$11.50.

Alabama token, red color "5", called unlisted Unc. had 9 bidders and sold Dec 12th for \$11.50.

Pickneyville, IL L74C, R-7 sold Dec 8th for \$9.99.

Cathlamet, WA L4, R-6 sold January 3rd for \$9.50.

Stevenson, WA, L48, R-6 closed Dec 8th for \$9.38.

Arizona roll of 1 mill tokens – mint condition closed Dec 5th for \$9.06.

Tenino, WA, L103, R-5 sold Dec 5th for \$9.00.

Jackson Co., IL; L43D and L43Ga, described as R4+ for \$9.00 each with free shipping.

Lots selling in the \$8-\$9 range including IL L43B, Toulon IL and New Boston IL.

Lots selling in the \$6-\$8 range included WA L3, R-6; IL L47, R-5; IL L18A & L18B as one lot; WA L5, R-6, Keithsburg, IL; OK mixed lot of 12 in 2x2's; Hoopeston, IL.

A snapshot of the tax token market might be taken from a review of the December 21, 2004 to January 4, 2005 listing of tax token sales. A total of 143 individual lots were listed. Some were dog tags and others were mixed lots with trade tokens, transportation tokens, OPA blue or red points and various coins. Excluding such mixed lots with non-tax tokens we find 121 lots offering exclusively tax tokens, either single or mixed tokens. Of the 121 lots 59 brought a bid. Normally only the higher priced individual items or larger groups were bid on, the latter were presumably of interest for die varieties. The market appears to be very active for the higher rarity items.

PROJECT REGISTRY

Column By Britt Hall R-555 halls1@flash.net

The purpose of the Project Registry is for ATTS members to share and organize their various research projects. Each issue of our newsletter will include the Project Registry showing members projects. It will list a short description of the project and contact information for the project manager/owner.

If you have a project or projects you would like to register just drop me a note via email regular mail. A short description of your project and your contact information to run in the Project Registry section of the ATTS newsletter unless you tell me otherwise. If your project requires a more detailed description please feel free to send me any files (or hard copies) you would like to have published.

The project registry files have been uploaded to the web and can be found at the following address: <http://groups.yahoo.com/group/salestaxtokens/files/ATTS/PROJECT%20REGISTRY/> From there just open any of the files for more information on that project or area.

Send all correspondence or questions to: **Britt Hall, 201 Windsor, Forney, TX 75126-4011**

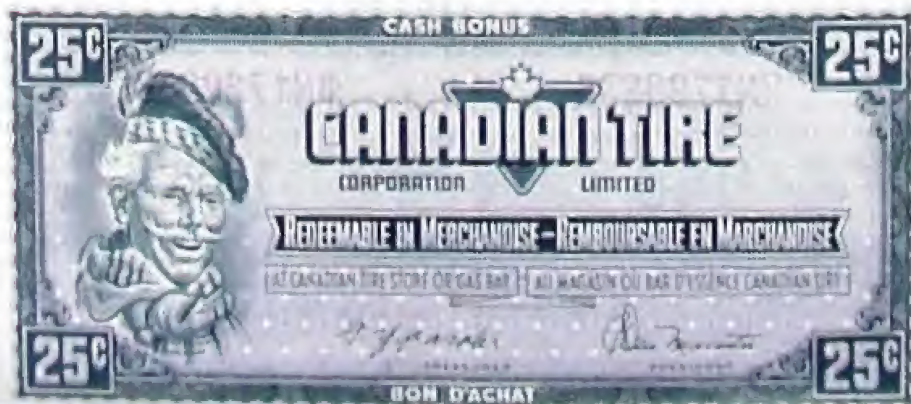
CANADIAN TIRE CASH BONUS NOTES

By Michel Choquette R-585 & Robert Frye L-521

These notes were donated to the ATTS by Michel Choquette. These notes are about the size of our dollar bills and are made with nicely engraved plate work and color printing. I am unsure who's vignette is on the bills, but they are as follows:

- 5c SN 0006415046 © 1996 Canadian Tire Corporation Limited printed in Canada by B A Banknote
- 10c red SN 0226774594 © 2002 Canadian Tire Corporation Limited printed in Canada – no printing company listed
- 10c red SN 7513981870 75th Anniversary issue © 1996 Canadian Tire Corporation Limited printed in Canada by B A Banknote
- 10c light salmon SN B07921194 © 1987 Canadian Tire Corporation Limited printed in Canada by the Canadian Bank Note Company
- 25c black and grayscale SN WN1726839, no copyright date listed, no country of printing listed, but assumed to be Canada since it was printed by the Canadian Bank Note Company

The notes do have the President or President/Chief Operating Officer and Treasurer/Vice President and Treasurer signatures on them with only the 5c and 10c having the save combination of signatures. Photocopies of the notes are included on the pages that follow. If anyone could supply additional information about these notes it would be appreciated and shared with the membership in future issues of the newsletter.



REDEEMABLE IN MERCHANDISE ONLY AT CANADIAN TIRE STORES

807921194 807921194

Property of Canadian Tire Corporation, Limited
Propriété de la Société Canadian Tire Limited

10¢

CANADIAN TIRE

Each bonus coupon is redeemable in merchandise only at Canadian Tire associate stores and only in association with customer purchases of merchandise or service in the ordinary course of retail business.
Les bons-bonus sont échangeables en marchandises uniquement aux magasins associés Canadian Tire, et cela seulement dans le cadre d'achats de marchandises ou de services, faits par un consommateur dans le cours normal des opérations de vente au détail.

REBOURSABLE EN MARCHANDISE UNIQUEMENT AUX MAGASINS CANADIAN TIRE

REDEEMABLE IN MERCHANDISE ONLY AT CANADIAN TIRE STORES

0226774594 0226774594

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10¢

CANADIAN TIRE

Each bonus coupon is redeemable in merchandise only at Canadian Tire associate stores and only in association with customer purchases of merchandise or service in the ordinary course of retail business.
Les bons-bonus sont remboursables en marchandises uniquement aux magasins associés Canadian Tire, et cela seulement dans le cadre d'achats de marchandises ou de services, faits par un consommateur dans le cours normal des opérations de vente au détail.

REBOURSABLE EN MARCHANDISE UNIQUEMENT AUX MAGASINS CANADIAN TIRE

REDEEMABLE IN MERCHANDISE ONLY AT CANADIAN TIRE STORES

7513981870 7513981870

Property of Canadian Tire Corporation, Limited
Propriété de la Société Canadian Tire Limited

10¢

CANADIAN TIRE

Each bonus coupon is redeemable in merchandise only at Canadian Tire associate stores and only in association with customer purchases of merchandise or service in the ordinary course of retail business.
Les bons-bonus sont remboursables en marchandises uniquement aux magasins associés Canadian Tire, et cela seulement dans le cadre d'achats de marchandises ou de services, faits par un consommateur dans le cours normal des opérations de vente au détail.

REBOURSABLE EN MARCHANDISE UNIQUEMENT AUX MAGASINS CANADIAN TIRE

REDEEMABLE IN MERCHANDISE ONLY AT CANADIAN TIRE STORES

0006415046 0006415046

Property of Canadian Tire Corporation, Limited
Propriété de la Société Canadian Tire Limited

5¢

CANADIAN TIRE

Each bonus coupon is redeemable in merchandise only at Canadian Tire associate stores and only in association with customer purchases of merchandise or service in the ordinary course of retail business.
Les bons-bonus sont remboursables en marchandises uniquement aux magasins associés Canadian Tire, et cela seulement dans le cadre d'achats de marchandises ou de services, faits par un consommateur dans le cours normal des opérations de vente au détail.

REBOURSABLE EN MARCHANDISE UNIQUEMENT AUX MAGASINS CANADIAN TIRE

REDEEMABLE FOR MERCHANDISE AT GASOLINE BAR OR STORE

WN1726836 WN1726836

25¢

CANADIAN TIRE

REBOURSABLE EN MARCHANDISE AU BAR D'ESSENCE OU AU MAGASIN



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to hold and publish ads in future issues if space limitations prove to be an issue. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Token Giveaway - tokens donated by Jerry Schimmel (Another huge thank you to Jerry for his support of the ATTS). Limit one per active member, the token requests will be honored in the order they are received via postal mail only. The tokens will be given out until they are all gone or until no additional requests are received.

- **What we have available:** Each member is entitled to request ONE (1) Miscellaneous O22 token, these are uncirculated. We do not have enough for EVERY member to get one, so please let those who don't already have one get the chance. We also have Missouri O19A or O19B, there are much fewer of these so you will only be allowed to choose either A or B, but NOT both. Please be sure to request the sub-variety or the Editor will make the choice for you.
- **How to get them:** Print your name, membership number, and the token requested on your correspondence. Include a self addressed stamped envelope for the return of the tokens. Requests made without a self addressed stamped envelope will not be honored. Mail all requests to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

ATTS Catalog Supplement Pages: There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$13.00 ppd, just the black and white for \$10.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact Carl Cochrane, Secretary/Treasurer.

Food Stamp Change Tokens and Scrip. Singles, sets, accumulations, or entire collections. I have some duplicates available for trading. Food stamp change token manufacturer' order forms, shipping cartons, roll wrappers, etc. also wanted. Please e-mail mflorer@adelphia.net or write; Michael R. Florer, 30 South Confederate Ave, Gettysburg, PA 17325-7107

Malehorn/Davenport #O21, the 16mm aluminum. ***I only have three (3) of these left.*** The rest were stolen. \$5 will get you one in UNC, limit one per customer. J. Schimmel, P.O. Box 40888, San Francisco, CA 94140. Allow 2-3 weeks. The proceeds of these sales will be donated to the ATTS per the generosity of Jerry. Thank you Jerry!

WANTED: Copies of old newspaper articles concerning tax tokens or the early days of sales tax in general. If you can offer any please contact me at e-mail halls1@flash.net or mail to Britt Hall, 201 Windsor, Forney, TX 75126-4011

Casino Chips Wanted: Anywhere, any amount, any denomination. Please contact me. Pete Volberg 516-933-7736 or e-mail qualpete@aol.com

Collector needs IL Metal Provisionals to complete collection – Moline (L62A, L63Ac, L63Bb, L63Bc) and Rock Island (L88Ab, L88Ba, L88Db). Also need most IL paper issues, indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704

Collector seeks many OH pairs to trade for or buy. Please contact me and I will be happy to send my want list. John Ostendorf, 108 Myrtle Ave., Waxahachie, TX 75165 or e-mail johnoste@hpnc.com

Ohio Tax Stamps Wanted: Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243 & S245, Have Civil war tokens or a confederate stamp? Columbian World Fair Items? E-mail jamesbird@earthlink.net or contact the editor to be put in touch via regular mail.

Louisville, KY L3 & L4 pair AU/UNC \$5.00 per pair and **Grand Rapids, Michigan** L1A, L1B & L1C set UNC \$6.00 per set of three. Send to Robert Frye, P.O. Box 14514, Lenexa, KS 66285 or e-mail bob@taxtoken.org

Sales Tax Tokens Online: I would like to remind everyone that I still have thousands of sales tax tokens available on my website: www.geocities.com/whistlestopstudio check it out. I also have a copy of my want-list posted at the same site. Tom Holifield

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

Looking to buy Illinois Provisionals and transportation tokens. Please e-mail list to Les McCalip at Les_McCalip@hotmail.com



FINANCIAL REPORT

September 1, 2004 - November 30, 2004

Balance 9/1/04	\$ 255.69	Income (10/1-10/31) Dues & Donations	24.00
Expenses (9/1-9/30) Postage	6.24	Balance 10/31/04	\$ 110.67
Income (9/1-9/30) Dues & Donations	8.00	Expenses (11/1-11/30) Postage	3.14
Balance 9/30/04	\$ 257.45	Income (11/1-11/30) Dues & Donations	8.00
Expenses (10/1-10/31) Postage & supplies Newsletter	2.31 168.47	Balance 11/30/04	\$ 115.53

The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We made it to the end of the year without having to draw any money out of our saving account. This is due in a large part to the donation we received. Thanks to all who gave. Dues for next year should start coming in and we should be in good shape at that time.

DONATIONS: Donations this year are \$182.70. Thanks to all for there donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation. (

ORGANIZATIONAL REPORT

September 1, 2004— November 30, 2004

NEW MEMBERS: Michel Choquette,
Robert Lande, Larry Landman, Joe Steger

REINSTATEMENTS:

DROPS:

MEMBERSHIP (November 30) 127

ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Robert Frye, *Editor*, P. O. Box 14514
Lenexa, KS 666285-0514

For annual dues please make check or money order for \$8.00 (U.S. addresses only), \$9.00 (U.S.) for Canadian addresses and \$15.00 (U.S.) for the U.K. and Europe. Write for additional rates depending on country. Lifetime membership dues are \$160.00 (U.S. addresses only), \$180.00 (U.S.) for Canadian addresses and \$300.00 (U.S.) for U.K. and Europe. Send dues to the treasurer: Carl Cochrane, ATTS; 12 Pheasant Dr.; Asheville, NC 28803.

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The societies officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitter or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are currently \$8.00 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 for addresses in Canada) for life membership. The membership calendar year begins in January.

OFFICERS

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Carl L. Cochrane L-238
12 Pheasant Dr.
Asheville, NC 28803
clcochrane@prodigy.net

BOARD MEMBERS

These positions are not currently ratified board positions per the constitution

At-Large Position #1

Jerry Schimmel F-3/H-7
PO Box 40888
San Francisco, CA 94140

At-Large Position #2

Tim Davenport L-232/H-9
5010 NW Shasta
Corvallis, OR 97330

E-NEWSLETTER INFO

If you wish to be added to the e-newsletter list just send an e-mail to any of the club officers listed above and you will be added. Once we receive your e-mail address you will **NOT** receive another printed copy via standard mail. Remember this helps the club to defray some of the costs of postage and reproduction. This will also give you the newsletter faster and in **COLOR**.

MISSING MEMBER

We are still missing Tim White L-392 Last Known Address Rocky Face, Georgia. He has been dropped from the mailing until we can substantiate his whereabouts. If anyone might know please let Carl know.